

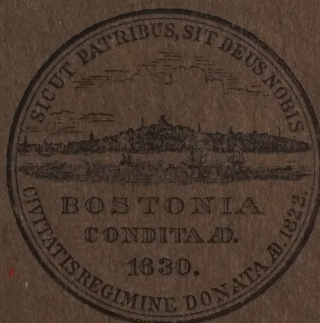
379.11
B65
1810/11
Cop. 2

SCHOOL DOCUMENT NO. 2 — 1911

ANNUAL REPORT
OF THE
BUSINESS AGENT
OF THE
SCHOOL COMMITTEE

FOR THE
YEAR ENDING JANUARY 31, 1911

CITY OF BOSTON
MARCH, 1911



CITY OF BOSTON
PRINTING DEPARTMENT
1911

SCHOOL DOCUMENT NO. 2 — 1911

ANNUAL REPORT

OF THE

BUSINESS AGENT

OF THE

SCHOOL COMMITTEE

FOR THE

YEAR ENDING JANUARY 31, 1911

CITY OF BOSTON

MARCH, 1911



CITY OF BOSTON
PRINTING DEPARTMENT
1911

BOSTON, MASS., March, 1911.

To the School Committee:

I submit herewith the annual report of the Business Agent for the financial year February 1, 1910, to January 31, 1911, both included.

Respectfully,

WILLIAM T. KEOUGH,
Business Agent.

379.11

B65

1910/11

cop. 2

UNIVERSITY OF ILLINOIS LIBRARY

AUG 12 1916

REPORT OF THE BUSINESS AGENT.

INCREASE IN EXPENDITURES.

The increases in expenditures during the past year have been such as to be deserving of the most careful consideration on the part of the School Committee.

The increases in operating expenditures for the year 1910-11 over the preceding year (exclusive of pensions, repairs, alterations and rents) have been as follows:

Salaries of instructors	\$136,039 34
Salaries of officers	3,300 81
Heat and light	7,459 10
Physical education	3,278 23
Nurses	2,340 91
Gross increase	\$152,418 39

The decreases were as follows:

Salaries of janitors	\$566 87
Supplies and incidentals	2,883 09
Total decrease	3,449 96
Net increase	\$148,968 43

The following increases were due to extensions to the school system:

Trade School for Girls	\$17,036 46
Pre-Apprentice School	3,024 86
Continuation School	2,160 69
	\$22,222 01
Deducting this increase from the total increase	22,222 01
Net increase	<u>\$126,746 42</u>

That is, *exclusive of the extension of new features, pensions, repairs, alterations and rents*, the increases in the operating expenditures over the preceding year have been \$126,746.42.

120916 dig 1910/11 cont me

The increase in the amount of money available during 1910-11 over that of the preceding year because of the increase in the valuation of the city was \$69,317.33, including the increases for physical education and nurses.

It is clear, therefore, that had the School Committee been obliged to depend on the increase in money available solely by increase in the valuation of the city, there would have been a *deficit* of \$57,429.09 for the year.

Chapter 388 of the Acts of 1909 provided an additional ten cents on each \$1,000 of the valuation of the city, amounting to \$132,389.30. This increase, together with unexpended balances and unexpected increases in income, made it possible to meet all expenses and leave a substantial balance at the end of the year.

But next year there will be no increase available except that due to the increase in the valuation of the city.

It is, therefore, of the greatest importance that any proposed new features or extensions put into effect during the current year should be carefully planned with the financial conditions of next year clearly in mind. If this is not done the School Committee will find itself facing a situation in 1912 where nothing but drastic measures of retrenchment will prevent a serious deficit.

COMPLEXITY OF THE REGULATIONS.

Among the most important of the duties of the Business Agent are those of making and defending decisions on matters involving the expenditure of money. The School Committee relies on his certification that every payment to teacher, officer, janitor or dealer is correct and in accordance with the regulations or the orders of the Board.

On account of the lengthy salary schedule, the com-

plicated regulations governing promotional examinations, deferred increases in salary and leaves of absence, many persons appear at the office to question decisions affecting their compensation. If not satisfied they frequently appeal to the Superintendent, the Secretary, an assistant Superintendent or a member of the School Committee. The resulting discussion or correspondence consumes much time.

This part of the work of the office is largely due to the growth in the complexity of the regulations which has taken place in the last five years. I believe this tendency to have been unwise and unnecessary and that a study of the regulations of other cities ought to be made with a view to a simplification of our own. I further believe that such action would do much toward eliminating one of the principal causes of friction between the offices and the teaching force.

PER CAPITA APPORTIONMENT OF SUPPLIES.

The adoption of a plan of per capita apportionment of supplies has been one of the most important steps taken during the past year. While new to Boston, such a plan has been in successful operation in the cities of New York and Philadelphia for a number of years.

For some time there has been a growing feeling of dissatisfaction among the elementary school teachers because of the belief that those schools were being deprived of needed supplies in order that the demands of the high schools might be satisfied.

It was difficult to answer this statement because no attempt had been made in this city to determine the proper per capita allowance for each of the several classes of schools. In fact, until the reports of this office were issued during the last two years, the actual per capita costs of supplies were not known.

The plan adopted by the School Committee on November 22, 1910, on the recommendation of the Board of Apportionment, fixed the per capita allowances as follows:

Normal School	\$6 00
Latin and High Schools	4 60
Elementary Schools	1 50
Kindergartens	75

These sums were to cover all ordinary expenses for books and educational supplies. Drawing and manual training supplies in elementary schools and janitors' supplies in all schools were excluded. Pianos, typewriters and supplies for cooking classes were also excluded.

These sums were, in the opinion of the Board of Apportionment, sufficient to give each pupil the books and supplies necessary to carry on the prescribed courses of study in a satisfactory manner, and it is hoped that the financial situation will be such as to permit the plan being put into effect.

CO-OPERATION OF ACCOUNTING OFFICERS.

It is difficult if not impossible at the present time to make direct comparisons of unit costs of school systems for the reason that no two cities include the same matter or use the same unit or divisor. There is no convention which clearly draws the line between the building and its equipment or between equipment and supplies. For a divisor some cities use the average attendance, some use the average number belonging and some the total enrollment, and to make matters worse, the rules defining the above numbers are not uniform in the various cities.

In many cities the statistics of number of pupils do not cover the period covered by the expenditures. In

fact, our own State Board of Education requires the statistics of school population for the school year and the financial returns for the financial year.

With this chaotic condition existing at a time when there appears to be a popular demand for financial information, and a disposition among hostile critics to use any figures obtainable, however unreliable or misleading, it is a pleasure to report a sane step taken during the past year in the direction of uniform school reports.

Last May a meeting of the accounting officers of the school systems of seven of the large cities was called at the office of the United States Commission of Education at Washington, D. C. An association, the National Association of School Accounting Officers, was formed and a committee appointed to draft a plan of standard school reports. This movement has the cordial and enthusiastic support of the Commissioner of Education and the Director of the Census, and those officials rendered much assistance and extended every possible courtesy during the sessions at Washington.

The Bureau of Education and the Bureau of the Census have also been engaged in an earnest attempt to improve the form of reports on the school systems of the country, and the advice of the school accounting officers has been frequently invited and given.

Notwithstanding the difficulties in the way, I feel certain that this movement will have important results in the direction of the standardization of the reports of the school systems of the more important cities.

It is now proposed to extend the activity of the National Association to another field, viz., the matter of the purchase of text-books and school supplies. After all, improvements in reports or even methods of accounting are merely improvements in records of past events,

while an improvement in business methods is a matter affecting future actions and means a direct saving of the public money.

There can be no doubt that with its knowledge of conditions and its opportunities for collecting information, such an organization can be a powerful influence for the betterment of existing methods and that its activities in that field promise much in the direction of mutual helpfulness and increased efficiency.

TEACHERS ABSENT WITHOUT PAY.

Prior to June 20, 1910, there had been no provision of the regulations for making deductions from the salaries of teachers absent from duty without pay. It would not appear that there could be any difference of opinion as to the amount of compensation due a teacher under such circumstances, but as a matter of fact the lack of any provision in the regulations for making deductions from the salaries of teachers absent under such conditions was the cause of many unprofitable discussions.

The deduction which many teachers have claimed should be made when absent *without pay* was that of one three hundred and sixtieth part of their annual salary for each school day's absence from duty. Such a deduction would result in the teacher receiving about 90 per cent of the compensation of a teacher on regular leave of absence or *about 47 per cent of full pay*.

To show how unfair such a method of making deductions would be to the city the following table was prepared showing the effect of its application to the absence of a teacher on a salary of \$936 per year.

TABLE SHOWING EFFECT OF MAKING DEDUCTIONS FROM SALARY OF TEACHER ON BASIS OF 1-360TH ANNUAL SALARY FOR EACH DAY ABSENT.

School year 1909-10. School opened September 8, 1909. Last School day June 24, 1910.

Number of school days, September 17, October 21, November 20, December 17, January 21, February 19, March 22, April 15, May 21, June 17. Total, 190 days.

Salary of teacher, \$936 per year.

Teacher Stops Work.	Teacher Resumes Service.	Days Absent.	Amount Deducted.	Amount Paid Teacher.	Days of Service Rendered Balance of Year.	Fraction of Year's Service Rendered by Teacher.	Fraction of Annual Salary Paid Teacher.
September 8.....	October 1.....	17	\$44 20	\$891 80	173	.911	.953
September 8.....	November 1...	38	98 80	837 20	152	.800	.894
September 8.....	December 1....	58	150 80	785 20	132	.695	.839
September 8.....	January 1.....	75	195 00	741 00	115	.601	.792
September 8.....	February 1....	96	249 60	686 40	94	.495	.733
September 8.....	March 1.....	115	299 00	637 00	75	.395	.670
September 8.....	April 1.....	137	356 20	579 80	53	.279	.609
September 8.....	May 1.....	152	395 20	540 80	38	.200	.578
September 8.....	June 1.....	173	449 80	486 20	17	.089	.519
September 8.....	June 24.....	189	491 40	444 60	1	.005	.475

It will be noted that while for even short periods of absence the practice would be unfair, for long periods the result would be nothing short of a wholly unjustifiable diversion of the public money.

To provide a precise method of making deductions from the salaries of teachers absent *without pay*, on June 20, 1910, the School Committee amended the regulations to provide that teachers absent without pay for one year shall receive no compensation during such period and that the salaries of teachers absent without pay for a period of less than one year shall be subject to a deduction of one two-hundredth part of the annual salary of the absentee for each day's absence.

The following table shows the effect of the application of this regulation to the absence of a teacher on a salary of \$936 per year:

TABLE SHOWING EFFECT OF AMENDMENT TO SECTION 345, PARAGRAPH 2.
(Deduction of 1-200th annual salary for each day absent.)

School year 1909-10. School opened September 8, 1909. Last School day June 24, 1910.

Number of school days, September 17, October 21, November 20, December 17, January 21, February 19, March 22, April 15, May 21, June 17. Total, 190 days.

Salary of teacher, \$936 per year.

Teacher Stops Work.	Teacher Resumes Service.	Days Absent.	Amount Deducted.	Amount Paid Teacher.	Days of Service Rendered Balance of Year.	Fraction of Year's Service Rendered by Teacher.	Fraction of Annual Salary Paid Teacher.
September 8.....	October 1.....	17	\$79 56	\$856 44	173	.911	.915
September 8.....	November 1...	38	177 84	758 16	152	.800	.810
September 8.....	December 1...	58	271 44	664 56	132	.695	.710
September 8.....	January 1.....	75	351 00	585 00	115	.601	.625
September 8.....	February 1....	96	449 28	486 72	94	.495	.520
September 8.....	March 1.....	115	538 20	397 80	75	.395	.425
September 8.....	April 1.....	137	641 16	294 84	53	.279	.315
September 8.....	May 1.....	152	711 36	224 64	38	.200	.240
September 8.....	June 1.....	173	809 64	126 36	17	.089	.135
September 8.....	June 24.....	189	884 52	51 48	1	.005	.055

It will be noted that in no case is any injustice done the teacher, but that in all cases the fraction of the annual salary received by the teacher is somewhat larger than the fraction of the year's work rendered by such teacher.

Some hostility to the adoption of the above regulation was due to the misunderstanding that it was to apply to the cases of teachers absent on leave and heretofore entitled to a deduction of one four-hundredth part of their annual salary for each day's absence. When it has been shown that the regulation in no way affected the compensation of such teachers the objection has usually been withdrawn.

PROGRESS ON ACCOUNTS.

It is now three years since work was begun on building up a system of accounts which could be made the basis of a satisfactory analysis of the expenditures of the school system.

At the very outset full advantage was taken of the methods and experience of a small neighboring city where a very complete and satisfactory system had been in operation for several years. Books and forms of similar kind were secured and the attempt was made to adapt the system to our needs.

Success was by no means instantaneous nor has progress been at all times satisfactory. Methods which had been found sufficient in small cities, where one clerk could oversee the whole process and where stock charges in a whole year would not equal our purchases in a single month, were found to be wholly inadequate to our volume of business and lacking in the speed or elasticity necessary to adapt themselves to our conditions.

The careful study necessary to develop defects and devise means of overcoming them had to be made at the same time that an immense volume of routine business was being handled by the office. The result has been a burden on the clerical staff out of all proportion to its size or experience. It has only been by working the entire force many hours overtime during the last three years that it has been possible to handle the work of the office and at the same time put into effect the substantial changes in the accounting system necessary to adapt it to our needs.

With the improvement in the accounting system has come a more than corresponding gain in the efficiency of the clerical force. With the solution of the many problems that have presented themselves during the past three years have come added experience and power

until it is now believed that the office is well equipped to accomplish the purpose for which it was established.

LARGER USE OF SCHOOL BUILDINGS.

From time to time organizations or individuals call attention to the fact that the immensely costly school plants in our cities are in use for school purposes but a small part of each year, and as such buildings belong to the people they should be used for the benefit of the community to the greatest possible extent.

Such advocates usually fail, however, to take any steps to provide the funds for such extended use of the school plant, in fact, are rarely aware of the considerable cost of carrying out such a policy.

Every time that a building is used, or even kept open and heated beyond the regular school hours, the expense of maintenance and operation is increased. Unless provision is made for meeting this expense by payments from outside funds, such cost falls upon the regular appropriation for the education of children, and the amount available for the latter purpose is thereby reduced. The usual result of this practice is the reduction in the quantity of text books or supplies furnished school children or the curtailment of some very desirable educational activity.

Organizations starting movements for the betterment of the community, and intending to make use of school buildings for the purpose, should either invoke the Legislature to authorize additional appropriations for this purpose or should secure the money required to meet the cost from some other source. This added burden clearly should not fall on the regular school appropriation, that is, upon the school children themselves.

FINANCIAL REPORT.

On February 21, 1910, the School Committee made the following appropriations:

Salaries of instructors	\$3,180,000 00
Salaries of officers	108,000 00
Salaries of janitors	255,000 00
Fuel and light	166,000 00
Supplies and incidentals	229,371 77
Physical education, special	15,000 00
Physical education	52,955 72
Salaries and expenses of nurses	26,477 86
Pensions to teachers	66,194 65
Repairs and alterations of school buildings	331,000 00
Rents of hired school accommodations	25,000 00
* Total amount appropriated	<u>\$4,455,000 00</u>

His Honor the Mayor, in a circular letter under date of February 14, 1910, informed the School Committee that bills would be sent to all city departments for the quantities of water used by them in city buildings and that each department would be charged at regular water rates. The amount fixed upon as a fair charge, pending the installation of meters, was \$20,000 per year.

All such charges for water had been discontinued in the year 1900, by order of the City Council, upon recommendation of his Honor the Mayor, after water bills for the first quarter of that year had been paid.

This unexpected addition to its expenses at once forced the School Committee to divert the sum of \$20,000 from one of the purposes to which it had intended to devote it. As the item supplies and incidentals was capable of reduction with less immediate distress to the service than any of the others, it was decided to take the amount from that item.

On March 16, 1910, the School Committee rescinded

* See "New School Buildings, Lands, Yards, etc."

the vote appropriating the original sums and passed an order appropriating the following amounts:

Salaries of instructors	\$3,180,000 00
Salaries of officers	108,000 00
Salaries of janitors	255,000 00
Fuel and light	166,000 00
Water	20,000 00
Supplies and incidentals	209,371 77
Physical education, special	15,000 00
Physical education	52,955 72
Salaries and expenses of nurses	26,477 86
Pensions to teachers	66,194 65
Repairs and alterations of school buildings	331,000 00
Rents of hired school accommodations	25,000 00
Total amount appropriated	<u>\$4,455,000 00</u>

Under date of June 1, 1910, his Honor the Mayor wrote the School Committee stating that for the purpose of assisting it in avoiding undesirable disarrangement of its program he had directed the Water Commissioner to remit the charge for water for the year, with the understanding that next year all school buildings should be metered and bills rendered at the regular rates for the quantities of water consumed.

On June 20, 1910, the School Committee ordered the transfer of the sum of \$20,000 from the appropriation for water to that for supplies and incidentals.

A balance of \$25.48 from the appropriation for physical education for 1909-10, available only for the same purpose in 1910-11, was credited to that appropriation.

On November 7, 1910, the School Committee ordered the transfer of the sum of \$2,500 from the appropriation for supplies and incidentals to that for rents of hired school accommodations.

Acting under authority conferred by the School Committee on December 5, 1910, I have made the following transfer:

From supplies and incidentals to salaries and expenses of nurses	\$742 20
--	----------

With the above additions and transfers the final total credits for the several items for the year were as follows:

Salaries of instructors	\$3,180,000 00
Salaries of officers	108,000 00
Salaries of janitors	255,000 00
Fuel and light	166,000 00
Supplies and incidentals	226,129 57
Physical education, special	15,000 00
Physical education	52,981 20
Salaries and expenses of nurses	27,220 06
Pensions to teachers	66,194 65
Repairs and alterations to school buildings	331,000 00
Rents of hired school accommodations	27,500 00
Total credits	<u>\$4,455,025 48</u>

The expenditures were as follows:

Salaries of instructors	\$3,173,099 75
Salaries of officers	106,730 54
Salaries of janitors	253,270 94
Fuel and light	157,446 77
Supplies and incidentals	210,035 03
Physical education, special	14,453 37
Physical education	52,981 20
Salaries and expenses of nurses	27,220 06
Pensions to teachers	26,247 88
Payments to Permanent Pension Fund	39,946 77
Repairs and alterations to school buildings and rents of hired school accommodations (by Schoolhouse Commis- sion)	358,500 00
Total expenditures	<u>\$4,419,932 31</u>
Total credits brought down	\$4,455,025 48
Total expenditures brought down	<u>4,419,932 31</u>
Total balance	<u>\$35,093 17</u>

That is, the net balance at the end of the year available for general purposes the next year was \$35,093.17.

NEW SCHOOL BUILDINGS, LANDS, YARDS, ETC.

On April 8, 1910, the School Committee passed the following order:

Ordered, That in addition to the amount already appropriated by this committee for current expenses there be appropriated, under Chapter 388 of the Acts of 1909, for constructing and furnishing new school buildings, including the taking of land therefor, and for school yards, and the preparing of school yards for use, the sum of \$529,557.

The above order after having been vetoed by his Honor the Mayor was passed by the School Committee on May 3, 1910, the objections of his Honor the Mayor notwithstanding.

This sum thus appropriated for new buildings, lands, yards, etc., forms a part of the tax levy for the year.

This money is expended under the direction of the Schoolhouse Commission, is accounted for by them in detail in their report in the same manner as money expended for the same purpose and raised by loans. It has not been considered wise to introduce such matter into this report, not only for the reason that it would be a duplication of similar information in the report of the commission, but because for purposes of comparison with expenditures of other years or of other cities it appears better to separate statements of maintenance or operating expenses from the construction accounts.

PHYSICAL EDUCATION.

Under the provisions of chapter 295 of the Acts of 1907 the School Committee made an appropriation of \$52,955.72 for physical education, but because the plans which had been laid out for playground activities for the year could not be carried on within that amount, an additional appropriation of \$15,000 was made at the time of the passage of the annual appropriation order.

The total amount available for this purpose was therefore as follows:

Appropriation for physical education, 1910-11	\$52,955 72
Balance of appropriation for 1909-10	25 48
Special appropriation for physical education, 1910-11	15,000 00
Total amount available, 1910-11	<u>\$67,981 20</u>

The expenditures were as follows:

Salaries of teachers, regular*	\$39,267 48	
Supplies and incidentals, regular	4,578 98	
		\$43,846 46
Salaries of teachers, playgrounds	\$12,326 30	
Salaries of janitors, playgrounds	1,925 98	
Supplies and incidentals, playgrounds	9,335 83	
		†23,588 11
Total expenditures		<u>\$67,434 57</u>
Total appropriation brought down	\$67,981 20	
Total expenditures brought down	67,434 57	
Balance		<u>\$546 63</u>

TRIAL BALANCE — PHYSICAL EDUCATION APPROPRIATIONS.

<i>Dr.</i>	
Appropriation, physical education	\$52,955 72
Balance, appropriation 1909-10	25 48
Special appropriation, physical education	15,000 00
Stock inventory, December 1, 1909	103 37
	<u>\$68,084 57</u>
<i>Cr.</i>	
Salaries, high schools	\$22,787 56
Salaries, playgrounds	13,584 30
Salaries, playground janitors	1,925 98
Salaries, department	15,221 92
Supplies, schools	3,292 53
Supplies, playgrounds	9,185 30
Supplies, department	1,424 87
Stock inventory, December 1, 1910	115 48
Balance unexpended	546 63
	<u>\$68,084 57</u>

* Includes the salaries of the Director of School Hygiene, the Assistant Directors of Physical Training and Athletics and the teachers of the several ranks who serve at the Normal, Latin and High Schools.

† This cost of playgrounds is exclusive of the salaries of any part of the supervising staff who were in any way connected with the playgrounds. The complete cost of playgrounds is shown later on in this report under "Costs of Playgrounds."

Drafts were made on the regular physical education appropriation until it was exhausted, when drafts were begun on the special appropriation. The above sum of \$546.63, being the balance of the special appropriation, is therefore available for general purposes next year.

NURSES.

For the first time since the introduction of nurses into the service of the public schools it has been found impossible to keep the expenditures within the additional appropriation authorized by chapter 357 of the Acts of 1907, viz., two cents on each one thousand dollars of the valuation of the city. On December 5, 1910, it became necessary to transfer the sum of \$742.20 from the appropriation for supplies and incidentals to the appropriation for nurses to take care of a deficit of that amount.

The total amount available was therefore as follows:

Appropriation	\$26,477 86
Transfer, December 5, 1910	742 20
Total amount available	<u>\$27,220 06</u>

The expenditures were as follows:

Salaries of nurses	\$26,476 55
Supplies for nurses	743 51
Total expenditures	<u>\$27,220 06</u>
Total appropriations brought down	\$27,220 06
Total expenditures brought down	<u>27,220 06</u>

TRIAL BALANCE — NURSES' APPROPRIATION.

Dr.

Appropriation for nurses, 1910-11	\$26,477 86
Stock inventory, December 1, 1909	46 95
Transfer from regular appropriation	742 20
	<u>\$27,267 01</u>

Cr.

Salary, supervising nurse	\$1,334 64
Salary, assistant nurses	25,141 91
Supplies	731 96
Inventory, December 1, 1910	58 50
	<u>\$27,267 01</u>

EXPENDITURES BY SCHOOLHOUSE COMMISSION.

The appropriation made for repairs and alterations of school buildings (\$331,000) and for rents of hired school accommodations (\$27,500) were expended under the direction of the Schoolhouse Commission as follows:

REPAIRS AND EQUIPMENT.

Carpentry:

Repairs	\$44,895 23
New floors	2,547 60
Flagstuffs	2,257 59
Locksmithing	2,300 02
Hardware	39 20

Furniture:

New	23,659 93
Repairs	9,618 66
New curtains	2,749 14
Curtain repairs	762 61
New clocks	374 00
Clock repairs	910 25
Gymnasium apparatus	1,336 19

Blackboards:

New	1,632 10
Repairs	2,680 73

Plumbing

Plumbing	22,600 15
--------------------	-----------

Roofing

Roofing	13,372 00
-------------------	-----------

Painting

Painting	23,399 04
--------------------	-----------

Glazing

Glazing	4,278 54
-------------------	----------

Heating:

Repairs	42,608 60
-------------------	-----------

Ventilation	257 71
-----------------------	--------

Motors and engines	569 73
------------------------------	--------

Care of thermostats	42 90
-------------------------------	-------

Masonry:

Repairs	38,639 12
-------------------	-----------

Grading	256 50
-------------------	--------

Planting	1,690 42
--------------------	----------

Electrical:

Electric light installation	9,571 71
---------------------------------------	----------

Electric light maintenance	3,136 48
--------------------------------------	----------

<i>Carried forward</i>	\$256,186 15
----------------------------------	--------------

<i>Brought forward</i>	\$256,186 15	
Electric bells and telephone installation	4,502 95	
Electric bells and telephone maintenance	3,019 41	
Electric clock installation	52 00	
Electric clock maintenance	1,890 60	
Gas appliance installation	1,491 33	
Gas appliance maintenance	1,238 13	
Fire alarm installation	307 00	
Fire alarm maintenance	2,555 22	
Miscellaneous:		
Iron and wire work	4,255 50	
Janitor's supplies	318 24	
Care and cleaning	1,704 91	
Advertising	82 60	
Teaming	1,290 38	
Rubber treads and matting	247 58	
Gypsy moths	695 98	
Architects' services	32 50	
Asphalt	1,936 36	
Cleaning vaults	—	
Fire extinguishers	345 95	
Fire escapes	2,671 60	
Expert services	15 00	
		<hr/> \$284,839 39

ADMINISTRATION EXPENSES.

Salaries, commissioners and clerks	\$13,294 58	
Salaries, inspectors	18,204 50	
Rental of offices	2,250 00	
Electric lighting of offices	314 36	
Care of office	—	
Postage	460 74	
Printing	1,355 53	
Stationery	668 07	
Telephone	738 74	
Messenger service	10 96	
Horsekeeping	964 37	
Automobile expenses	4,824 53	
Furniture	948 18	
Car fares, travelling expenses	2,102 97	
Ice	20 42	
Boiler insurance	24 57	
Subscription	14 50	
		<hr/> 46,197 02
<i>Carried forward</i>	\$331,036 41	

Brought forward \$331,036 41

RENTS AND TAXES.

Beech street (Eugene N. Foss)	\$125 00
Berkeley and Appleton streets (Franklin Union)*	1,226 83
Blue Hill avenue, 295 (P. J. Kearns)	300 00
Blue Hill avenue, 301 (P. J. Kearns)	360 00
Bunker Hill street, 238 (Peter F. Kelly)	360 00
Bedford street, 91 (R. W. Perry)	375 00
Breed and Ashley streets (Orient Heights Methodist Episcopal Church)	200 00
Boylston street, 48 (Young Men's Christian Union).	200 00
Chambers street, 33 (Second Reform Presbyterian Church)	800 00
Chambers street, 38 (St. Andrew's Church)	600 00
Chambers street, 38 (St. Andrew's Church)	480 00
Chambers street, 103 (David Stern)	1,620 00
Center street, Dorchester (Edmund J. Baker)	150 00
Chelsea street, 18 (Maverick Dispensary)	250 00
Columbus avenue, 1446 (All Saints' Hall)	2,400 00
Columbus avenue, 1448 (Albert W. Engel)	240 00
Columbus avenue, 1448 (Albert W. Engel)	240 00
Dorchester and Vinton streets (Barham Memorial Church)	600 00
Dudley street, 511-515 (George E. Bruce)	600 00
East Fourth street, 484 (G. H. Thayer, trustee),	613 00
Eliot street, Jamaica Plain (Eliot trustees)	300 00
Elm street, 104 (John F. Boles)	618 33
Huntington avenue (Massachusetts Charitable Mechanics Association)	6,052 93
Irvington street (Commonwealth of Massachusetts)†	110 00
Lauriat avenue, 170 (Lillian M. Harvey)	600 00
Lauriat avenue, 170 (Lillian M. Harvey)	600 00
Louise park, 4 (Phillip L. McMahon)	126 50
Lydon street, East Boston (Italian Catholic Church)	333 33
Middlesex street (Lincoln House)	100 00
Norfolk street, Mattapan (Mattapan Methodist Episcopal Church)	160 00

Carried forward \$20,740 92 \$331,036 41

*Franklin Union, given up July 1, 1911, 6 months at \$65, \$390; Franklin Union, used for musical instruction, 23 days at \$4.50, \$103.50; Franklin Union, from September 10, 1910, at \$200 per month, \$733.33; total, \$1,226.83.

†Armory, Irvington Street, used by High School Battalion Drill, 22 times at \$5, \$110.

<i>Brought forward</i>	\$20,740 92	\$331,036 41
Parmenter street, 20 (Benevolent Fraternity of Churches)	1,016 67	
Perrin street, 6 (Annie E. Badger)	336 00	
Saratoga street, 399 (Sarah Karp)	300 00	
Terrace street, 29 (John B. R. Lyons)	612 00	
Tremont street, 168 (J. D. Bryant-Arthur L. Howard)	1,620 00	
Tremont street, 563 (John Cifrino-G. Cataldo),	1,025 00	
Warrenton street, 63A (Charles E. Cotting),	1,213 00	
Washington street, 1008 (Boston Female Asylum)	300 00	
Washington street, 1008 (Boston Female Asylum)	300 00	
	<hr/>	27,463 59
Total		<u>\$358,500 00</u>
Rentals		\$27,347 66
Taxes		115 93
		<u>\$27,463 59</u>

INCOME.

The income for the financial year was as follows:

Tuition of non-resident pupils in normal, Latin, high and elementary day schools	\$4,576 36	
Tuition of non-resident pupils in evening schools	208 00	
Tuition of non-resident pupils in Trade School for Girls	2,652 30	
Tuition of state wards (from the Commonwealth)	738 50	
	<hr/>	\$8,175 16
Tuition of deaf mutes (from the Commonwealth)		21,960 00
Salaries of instructors overpaid refunded		471 37
Smith Fund		324 00
Stoughton Fund		212 00
Aid from the Commonwealth for industrial education		3,197 00
Travelling expenses of deaf mutes (from the Commonwealth)		3,082 03
Use of baths (from the Bath Department)		1,115 89
Sale of badges to licensed minors		749 00
Sale of books and supplies		752 17
Sale of materials, Trade School for Girls		7,262 26
		<hr/>
<i>Carried forward</i>		\$47,300 88

<i>Brought forward</i>		\$47,300 88
Rents		356 80
Lighting schoolhouses for voting precincts (from Election Department)		112 61
Refund, Superintendent's travelling expenses to Indianapolis		78 13
Refund, Exhibit, "Boston-1915"		14 02
Refund, Christmas kindergarten expenses		19 00
Schoolhouse Department, sale of old furniture, material, etc.		50 95
Dog licenses	\$29,091 00	
Court fine (unlicensed dog)	5 00	
	<u>\$29,096 00</u>	
Less damage by dogs, etc.	3,176 66	
		<u>25,919 34</u>
Total		<u><u>\$73,851 73</u></u>

INCOME FROM TRUST FUNDS.

Bowdoin Dorchester School Fund income	\$180 00	
Eastburn School Fund income	435 00	
Franklin Medal Fund income	35 00	
Gibson School Fund, income	\$2,587 50	
Gibson School Fund, rents	700 00	
	<u>3,287 50</u>	
Horace Mann School Fund, income	304 00	
Teachers' Waterston Fund, income	144 00	
Total		<u><u>\$4,385 50</u></u>

The above total of \$4,385.50 from the income of the above funds was available only for and limited to expenditures under the provisions of these funds.

AID FROM THE COMMONWEALTH FOR INDUSTRIAL EDUCATION.

Under the provisions of chapter 505 of the Acts of 1906 and acts amendatory thereof, the Commonwealth paid over into the city treasury during the past year the sum of \$3,197. This sum is twelve cents less than one-fifth of the cost of maintenance of the evening industrial school from October 1, 1908, to July 1, 1909 (\$15,985.63). The discrepancy of twelve cents is due to a clerical error made somewhere at the State House. This is the

first money received from the Commonwealth under a policy adopted of assisting the several cities and towns in the matter of industrial education. Subsequent legislation authorizes the payment to the cities and towns of one-half the net cost of maintenance of such schools. At the present time we have three schools established with the approval of the Board of Education which come under the provisions of such legislation and entitled to one-half the net cost of maintenance; viz., the Evening Industrial School, the Trade School for Girls and the Pre-Apprentice School of Printing and Bookbinding.

NET EXPENDITURES.

Total expenditures brought down	\$4,419,932 31
Total income brought down	73,851 73
Net expenditures	\$4,346,080 58
Expenditures for new school-houses, additions, etc. (by Schoolhouse Commission)*	1,027,504 63
Total, net expenditures †	<u>\$5,373,585 21</u>

COMPARISON OF EXPENDITURES.

The following statement shows the expenditures for the financial years 1909-10 and 1910-11, with the increases and decreases in the several items:

	1909-10.	1910-11.	Increases.
Salaries of instructors.....	\$3,037,060 41	\$3,173,099 75	\$136,039 34
Salaries of officers.....	103,429 73	106,730 54	3,300 81
Salaries of janitors.....	253,837 81	253,270 94	\$566 87
Fuel and light.....	149,987 67	157,446 77	7,459 10
Supplies and incidentals.....	212,918 12	210,035 03	\$2,883 09
Physical education.....	64,156 34	67,434 57	3,278 23
Nurses.....	24,879 15	27,220 06	2,340 91
Repairs and alterations to school buildings and rents of hired accommodations (by Schoolhouse Commission)....	342,975 30	358,500 00	15,524 70
Pensions to retired teachers.....	8,075 12	26,247 88	18,172 76
Payments to Permanent Pension Fund‡.....	119,181 08	39,946 77	\$79,234 31
Totals.....	\$4,316,500 73	\$4,419,932 31	\$103,431 58

* Partly from loans and partly from the tax levy. For details see report of the Schoolhouse Commission.

† Exclusive of interest and sinking fund.

‡ Decreases.

§ The sum of \$119,181.08 paid over to the trustees of the Permanent Pension Fund in 1909-10 was the sum of the two balances of the years 1908-09 and 1909-10, but was all paid over during the latter year.

PENSIONS.

Since the enactment of section 4, chapter 589, of the Acts of 1908, and up to February 1, 1911, there has been paid out of the city treasury either as pensions directly to retired teachers or as payments to the permanent pension fund the sum of \$195,129.35.

This is the maximum amount of money that the School Committee could appropriate for the purpose during the three years 1908-09, 1909-10 and 1910-11, and is at the rate of five cents on each one thousand dollars of the valuation of the city, upon which appropriations are based.

The payments have been distributed as follows:

FINANCIAL YEAR.	Pensions to Retired Teachers.	Payments to the Permanent Pension Fund.
1908-09.....	\$1,678 50	None.
1909-10.....	8,075 12	\$119,181 08
1910-11.....	26,247 88	39,946 77
Totals.....	\$36,001 50	\$159,127 85
Grand total, three years,.....	.....	\$195,129 35

DISTRIBUTION OF EXPENDITURES.

The distribution of the total expenditures for operation and maintenance, exclusive of pensions, repairs, alterations and rents, in percentages of the whole sum, was as follows:

Salaries of instructors.....	\$3,173,099 75	79.4%
Salaries of officers.....	106,730 54	2.7
Salaries of janitors.....	253,270 94	6.3
Fuel and light.....	157,446 77	3.9
Supplies and incidentals.....	210,035 03	5.3
Physical education, special.....	14,453 37	.4
Physical education.....	52,981 20	1.3
Nurses.....	27,220 06	.7
Total.....	\$3,995,237 66	100%

COSTS IN DETAIL.

On the appended sheets will be found the costs of each school in detail, the average membership or the average attendance and the cost per pupil. For the evening schools, where the number of sessions varies, the cost per pupil per session is also given.

The costs of the several playgrounds are also given and the cost per pupil per session.

The total cost of each group of schools is also given, and the average cost per pupil is shown.

These figures give only the costs of the several schools or groups of schools, exclusive of costs of administration, supervision, etc.

To get the whole cost, the costs of administration, supervision, etc., must be apportioned among the several groups of schools.

The method adopted has been as follows: Any part of these costs which could be directly charged against a group of schools has been so charged. The remaining costs of administration, offices of superintendent, board of superintendents, secretary, auditor, business agent and schoolhouse custodian have been apportioned to the several groups of schools in proportion to the number of teachers therein.

The costs of the departments of drawing and manual training, music and supervisor of substitutes have been apportioned to the several groups of schools in proportion to the number of teachers therein coming under the supervision of these several departments.

The cost of the department of evening schools has been divided as follows: For the first part of the year one third has been charged to evening high schools, one third to evening elementary schools, and one third to the evening industrial school. For the latter part

of the year three tenths has been charged to evening high schools, three tenths to evening elementary schools, two tenths to the evening industrial school, and two tenths to the continuation school.

The whole of the costs of the offices of director of kindergartens and supervisor of household science and arts and the cost of the truant officers have been charged to the elementary schools.

The cost of the department of school hygiene has been apportioned as follows: The salaries of the director of school hygiene and the assistant directors of physical training and athletics have been apportioned to the several groups of schools and to the playgrounds in proportion to the time required on each as estimated by the director. The salary of the medical inspector has been charged to the elementary schools and the salaries and expenses of the instructor and assistant instructors in military drill and the armorer and the costs of the annual parade to high and Latin schools. The cost of the office of supervising nurse has been charged to elementary schools. Supplies have been charged to the schools or playgrounds to which they were sent, and the remaining costs of this department, including the salaries of the clerks, have been apportioned one fourth to the playgrounds and the other three fourths to the several groups of schools in proportion to the number of teachers in each.

None of the cost of administration has been charged to playgrounds.

This apportionment is, of course, to a certain extent arbitrary, but as these costs of administration and supervision are given in detail any other apportionment can easily be made.

All per capita costs are computed on the basis of the *average membership* in the day schools and on the *average*

attendance in the evening high, the evening elementary, the evening industrial schools and the playgrounds.

These per capita costs are so computed for the reason that so long as pupils retain *membership* in a *day school* the cost of such pupils remains the same whether they are in school or not, as desk room and books must be reserved for them, teachers must be retained in the service in sufficient number to give the prescribed instruction, and the costs of heat, ventilation, light, etc., are not affected.

In the *evening* schools, on the other hand, only such parts of buildings as may be necessary are used, the number of teachers is fixed by the *attendance*, the compensation of janitors by the number of rooms used, and the costs of heat, light, etc., are approximately in proportion to the number attending. For the same reasons the costs of playgrounds are almost entirely dependent on the number of pupils in attendance.

COST OF ADMINISTRATION, SUPERVISION, ETC.

SECRETARY.	
Salary of the Secretary	\$3,780 00
Salaries of clerks and stenographers (5), messenger (1)	4,520 34
Temporary clerical service	121 25
Services of janitors	491 29
Supplies	259 03
Printing	77 29
Telephone and telegraph	\$52 97
Telephone switchboard charge	96 21
	<hr/>
	149 18
Postage	502 10
Typewriters (2)	100 00
Neostyle	26 00
Repairing typewriter	12 70
Binding books	2 00
Boston Directory	6 00
Incidentals	7 30
	<hr/>
Total	<u>\$10,054 48</u>

BUSINESS AGENT.

Salary of the Business Agent	\$3,780 00
Salaries of clerks and stenographers (six on full time, one on half time, one from September 21, 1910, one absent on half pay, three months)	5,134 66
Temporary clerical service	76 00
Account books	53 90
Surety bond	30 00
Supplies	77 52
Printing	35 03
Telephone and telegraph	\$74 67
Telephone switchboard charge	96 21
	<hr/>
Postage	170 88
Adding machine	71 50
Travelling expenses (meeting of school accounting officers at Washington, D. C.)	225 00
	<hr/>
Total	\$9,724 49

AUDITOR.

Salary of the Auditor	\$3,780 00
Salaries of copyist (1), clerk (1), assistants (4), messengers (5),	8,260 67
Temporary clerical and messenger service	288 00
Services of janitors	746 96
Account books	14 00
Surety bond	30 00
Supplies	111 88
Supply room equipment	96 15
Printing	23 88
Telephone and telegraph	\$121 45
Telephone switchboard charge	96 21
	<hr/>
Postage	217 66
Messengers' car fare	123 50
Expressage, incoming	240 58
Expressage, outgoing	240 21
Expressage, outgoing	3,198 75
Incidentals	16 88
	<hr/>
Total	\$17,389 12

SCHOOLHOUSE CUSTODIAN.

Salary of the Schoolhouse Custodian	\$2,004 00
Salary of clerk ($\frac{3}{4}$ time)*	671 29
Supplies	30 83
	<hr/>
Carried forward	\$2,706 12

* See switchboard charges.

<i>Brought forward</i>	\$2,706 12
Printing	4 94
Telephone and telegraph	\$30 84
Telephone switchboard charge	48 10
	<hr/>
	78 94
Postage	144 45
Car tickets	110 00
	<hr/>
Total	<u>\$3,044 45</u>

SUPERINTENDENT.

Salary of the Superintendent	\$6,000 00
Salaries of clerks and stenographers (8)	6,580 01
Salary of special inspector in connection with the issuing of age and schooling certificates	16 50
Temporary clerical service	25 00
Supplies	283 74
Printing	247 00
Telephone and telegraph	\$138 31
Telephone switchboard charge	96 21
	<hr/>
	234 52
Postage	316 00
Travelling expenses	84 20
Expenses, committee on elementary school plans	5 05
Typewriter	50 00
Rebinding books	8 00
Boston Directory	6 00
Incidentals	8 17
	<hr/>
	\$13,864 19
Salaries of the judges, Newsboys' Trial Board.	\$3 00
Salary of the clerk, Newsboys' Trial Board	1 00
Supplies, Newsboys' Trial Board	2 00
Printing, Newsboys' Trial Board	11 00
Postage, Newsboys' Trial Board	30
	<hr/>
	17 30

Total	<u>\$13,881 49</u>
-----------------	--------------------

BOARD OF SUPERINTENDENTS.

Salaries of the Assistant Superintendents (6)	\$26,212 50
Salary of stenographer	736 00
Temporary clerical service	13 00
Assistance at teachers' examinations	657 00
Assistance, examinations of truant officer candidates	20 00
Supplies, office	41 84
Supplies, teachers' examinations	29 97
	<hr/>
<i>Carried forward</i>	\$27,710 31

<i>Brought forward</i>		\$27,710 31
Printing		23 89
Telephone and telegraph	\$43 90	
Telephone switchboard charge	288 62	
		<hr/> 332 52
Postage		74 30
Travelling expenses		521 81
Typewriter		50 00
Incidentals		20 20
Books		21 47
Total		<hr/> \$28,754 50

ADMINISTRATION ACCOUNT.

Mason Street Building:

Salaries of janitors	\$2,292 05	
Fuel	344 45	
Light	538 06	
Janitors' supplies	47 30	
Subscription to newspapers	56 65	
Ice	45 00	
Towels	112 85	
Supplies and incidentals	16 17	
		<hr/> \$3,452 53

Tremont Street Building:

Salary of janitor	\$179 92	
Light	47 89	
Janitor's supplies	8 62	
Supplies	75	
Ice	13 85	
		<hr/> 251 03

School Committee:

Stationery	\$4 40	
Postage	54 50	
Printing	2 35	
Telephone and telegraph	30	
Refreshments	172 85	
		<hr/> 234 40

Printing:

Minutes	\$2,608 96	
Documents	2,991 56	
Teachers' examinations	1,261 77	
Manuals	628 84	
"Our Annual Sacrifice" (Saner Fourth of July)	35 00	
Calendars	52 80	
Pay rolls	124 00	
		<hr/>

Carried forward \$7,702 93 \$3,937 96

<i>Brought forward</i>	\$7,702 93	\$3,937 96
Bills and statements	31 75	
Requisition books, credit memoranda, etc.,	134 50	
Book labels	90 00	
High schools	751 79	
Elementary schools	1,602 96	
High and elementary schools	299 08	
Pensions	105 94	
Miscellaneous	100 25	
Stock for printing	1,142 10	
		11,961 30
Binding Minutes, Documents, Manuals and Records		350 54
Total		<u>\$16,249 80</u>

DEPARTMENT OF DRAWING AND MANUAL TRAINING.

Salary of Director of Drawing and Manual Training	\$2,983 33
Salary of Assistant Director of Drawing and Manual Train- ing	2,519 00
Salary of Assistant in Manual Training	1,240 00
Salaries of Assistants in Drawing	6,335 36
Salary of clerk, half time	375 00
Supplies, office	60 13
Supplies not severally charged to schools	217 01
Printing	441 34
Telephone	10 85
Postage	54 00
Incidentals	75
Total	<u>\$14,236 77</u>

DEPARTMENT OF MUSIC.

Salary of the Director of Music	\$3,000 00
Salaries of Assistant Directors (4)	9,846 48
Salaries of Assistants to Director (four regular and one temporarily assigned from elementary schools)	5,274 18
Salary of clerk, part time	146 00
Supplies, office	3 47
Supplies not severally charged to schools	11 00
Printing	116 69
Telephone	\$6 90
Telephone switchboard charge	24 05
	30 95
Postage	40 50
	\$18,469 27
Tuning and care of pianos	1,210 00
Total	<u>\$19,679 27</u>

DEPARTMENT OF SCHOOL HYGIENE.

	* Physical Education Appropriation.	Regular Appropriation.	Nurses' Appropriation.
Salary of Director of School Hygiene.....	\$3,756 00		
Salaries of Assistant Directors of Physical Training.....	5,830 00		
Salary of clerk.....	840 00		
Salary of temporary clerk.....	300 00		
Office supplies.....	8 12	\$41 74	
Printing.....	334 37		
Telephone and telegraph.....	12 20	†150 93	
Postage.....	56 00	41 00	
Travelling expenses of Director.....		93 99	
Typewriter.....		50 00	
Printing, Playgrounds.....	13 75		
Supplies, not severally charged to playgrounds.....	63 43		
Teaming, not severally charged to playgrounds.....	10 00		
Supplies for Athletic Meet, elementary schools.....	8 30		
Prize medals for playgrounds.....	44 75		
Janitor's service at lessons to play teachers at Normal School,	6 00		
Car tickets.....	29 00		
Salary of Instructor and Assistant Instructors in Military			
Drill and Armorer.....	4,495 92		
Car tickets for same.....	176 25		
Military bands, use of tents, etc., annual parade.....	671 70		
Salary of Medical Inspector.....		1,008 00	
Salary of Supervising Nurse.....			\$1,334 64
Office supplies, Supervising Nurse.....			10 40
Postage, Supervising Nurse.....			24 50
Car tickets, nurses.....			408 50
Printing.....			25 25
Registration fees — School for Social Workers.....			37 50
Supplies for nurses not severally charged to schools.....			30 55
Sub-totals.....	\$16,646 79	\$1,385 66	\$1,871 34
Total.....			\$19,903 79

* Including special appropriation for physical education.

† Of this amount \$96.21 is switchboard charge.

SUPERVISOR OF SUBSTITUTES.

Salary of the Supervisor of Substitutes	\$3,172 06
Salary of the Assistant Supervisor of Substitutes	1,714 60
Salary of clerk, part time	527 50
Supplies	5 00
Printing	6 00
Telephone and telegraph	\$56 98
Telephone switchboard charge	48 10
	105 08
Postage	23 25
Books	6 29
Total	<u>\$5,559 78</u>

DIRECTOR OF KINDERGARTENS.

Salary of the Director of Kindergartens	\$1,791 00
Salary of clerk, part time	146 00
Supplies	4 60
Postage	7 00
Book	90
Total	<u>\$1,949 50</u>

SUPERVISOR OF HOUSEHOLD SCIENCE AND ARTS.

Salary of the Supervisor of Household Science and Arts	\$1,523 22
Salary of clerk, part time	146 00
Supplies	3 83
Printing	18
Postage	27 00
Total	<u>\$1,700 23</u>

EVENING SCHOOLS.

Salary of the Director of Evening and Vacation Schools to August 31, 1910	\$1,540 17
Salary of the Director of Evening and Continuation Schools from September 1, 1910	904 84
Salary of clerk, part time	460 16
Supplies, office	21 44
Printing office	2 50
Printing, evening schools	212 30
Telephone and telegraph	\$7 06
Telephone switchboard charge	24 05
	<u>31 11</u>
Postage	63 75
Incidentals	1 82
Book	22
Total	<u>\$3,238 31</u>

COMMITTEE ON VOCATIONAL GUIDANCE.

Salaries	\$87 50
Lectures to pupils	56 65
Total	<u>\$144 15</u>

TRUANT OFFICERS.

Salaries of Truant Officers (22)	\$30,601 55
Printing	2 25
Car tickets	600 00
Supplies	30
Carried forward	<u>\$31,204 10</u>

<i>Brought forward</i>	\$31,204 10
Salary of Supervisor of Licensed Minors, from July 1, 1910,	700 00
Supplies for Supervisor of Licensed Minors	4 05
Printing for Supervisor of Licensed Minors	11 88
Postage for Supervisor of Licensed Minors	42 00
Car tickets for Supervisor of Licensed Minors	42 50
Total	<u>\$32,004 53</u>

GENERAL ACCOUNT.

Salary of City Treasurer, Custodian	\$1,000 00
Exhibits	101 65
Weighing fuel	32 00
Testing fuel	335 15
Execution of court in favor of John A. Whittemore's Sons coal contract	200 00
Badges for licensed minors	230 20
Advertising	215 45
Census	1,700 00
Diplomas	2,081 66
Supplies received 1909-10, paid for 1910-11	787 35
Supplies not severally charged to schools	4,752 57
Removing ashes	1,969 54
Tuition, wards of the city	7,361 25
Tuition, paid town of Brookline	647 50
Rebinding books	797 37
Expenses in connection with card system for elementary schools	54 30
Telephone consultant services	25 00
Lectures to teachers	75 00
Use of Tremont Temple for teachers' meeting	86 50
Rent of Converse Hall, teachers' mass meeting, Health Day,	92 50
Services of actuary on pensions	5 00
Tabulating statements of pensions	52 35
Exhibits, prevention of tuberculosis	175 00
Incidentals	33 63
	<u>\$22,810 97</u>

Credit:

Penalty exacted from contractor on account of quality of coal falling below contract requirements	2,288 70
Total	<u>\$20,522 27</u>

SUMMARY — COSTS OF ADMINISTRATION, SUPERVISION, ETC.

Secretary	\$10,054 48
Business Agent	9,724 49
<i>Carried forward</i>	<u>\$19,778 97</u>

<i>Brought forward</i>	\$19,778 97	
Auditor	17,389 12	
Schoolhouse Custodian	3,044 45	
Superintendent	13,881 49	
Board of Superintendents	28,754 50	
Administration account	16,249 80	
		<hr/>
		\$99,098 33
Department of Drawing and Manual Training, .	\$14,236 77	
Department of School Hygiene	19,903 79	
Department of Music	19,679 27	
Supervisor of Substitutes	5,559 78	
Director of Kindergartens	1,949 50	
Supervisor of Household Science and Arts .	1,700 23	
Department of Evening Schools	3,238 31	
Committee on Vocational Guidance	144 15	
Truant Officers	32,004 53	
General account	20,522 27	
		<hr/>
		118,938 60
		<hr/>
Total cost of administration, supervision, etc.		<u>\$218,036 93</u>

APPORTIONMENT OF COSTS OF ADMINISTRATION, SUPERVISION, ETC.

Normal School	\$865 62
Latin and High Schools	28,133 32
Elementary Schools	167,348 60
Spectacle Island School	155 45
Horace Mann School	702 96
Trade School for Girls	739 07
Pre-Apprentice School of Printing and Bookbinding	135 78
Franklin Park School	248 76
Summer High School	111 70
Continuation Schools	372 00
Evening High Schools	5,727 52
Evening Elementary Schools	8,631 78
Evening Industrial School	2,082 05
Park playgrounds	1,388 17
School playgrounds	1,394 15
	<hr/>
Total	<u>\$218,036 93</u>

TELEPHONE CHARGES.

All items for telephone costs which could be charged directly to the several offices have been so charged. In addition to such costs there is the cost of installation and operation of the switchboard. This is given in

detail and includes the whole salary of the telephone operator and the fraction of the salary of each clerk who took charge of the switchboard during the absence of the operator. The total cost of the switchboard is then apportioned among the several offices in proportion to the number of telephone instruments connected to the switchboard.

TELEPHONE SWITCHBOARD.

Salary of operator	\$478 40
Salary of clerk $\frac{5}{9}$ time*	86 00
Salary of clerk $\frac{5}{9}$ time†	98 71
Switchboard, cost of installation	61 75
Switchboard rental	82 00
Operator's station, rental	5 15
Trunk lines (3) rental	41 04
Metallic circuits (3) rental	46 33
Ringin circuits (1) rental	10 26
Switchboard toll calls	4 33
Total	<u>\$913 97</u>

APPORTIONMENT OF COST OF SWITCHBOARD.

Secretary, $\frac{2}{9}$	\$96 21
Business Agent, $\frac{2}{9}$	96 21
Auditor, $\frac{2}{9}$	96 21
Schoolhouse Custodian, $\frac{1}{9}$	48 10
Superintendent, $\frac{2}{9}$	96 21
Assistant Superintendents, $\frac{6}{9}$	288 62
Supervisor of Substitutes, $\frac{1}{9}$	48 10
Director of Music, $\frac{1}{8}$	24 05
Director of Evening Schools, $\frac{1}{8}$	24 05
Director of School Hygiene, $\frac{2}{9}$	96 21
Total	<u>\$913 97</u>

APPORTIONMENT OF INCOME.

Any part of the income which could be directly credited to a group of schools has been so credited, and the balance has been apportioned to the several groups of schools in proportion to the number of teachers in each.

* Superintendent's clerk.

† Schoolhouse Custodian's clerk.

The result is as follows:

Normal School	\$1,022 20
Latin and High Schools	7,317 17
Elementary Schools	23,595 72
Spectacle Island School	28 93
Horace Mann School	25,186 67
Trade School for Girls	9,914 56
Franklin Park School	57 86
Summer High School	57 85
Continuation Schools	28 93
Evening High Schools	1,419 90
Evening Elementary Schools	2,024 94
Evening Industrial School	3,197 00
Total income	<u>\$73,851 73</u>

No part of the income has been credited to the playgrounds.

NORMAL SCHOOL.

Cost of Normal School, exclusive of administration, supervision, etc.	\$38,848 22
Average membership	222
Cost per pupil, direct charges only	<u>\$174 99</u>
Above cost brought down	\$38,848 22
Cost of administration, supervision, etc.	865 62
Total cost	<u>\$39,713 84</u>
Cost per pupil, total	<u>\$178 89</u>
Above total cost brought down	\$39,713 84
Tuition received for 9 non-resident pupils	906 50
Total cost (of 213 resident pupils)	<u>\$38,807 34</u>
Cost per resident pupil, total	<u>\$182 19</u>
Above total cost (of resident pupils) brought down	\$38,807 34
Income	115 70
Net cost to the School Committee	<u>\$38,691 64</u>
Net cost per (resident) pupil	<u>\$181 65</u>

LATIN AND HIGH SCHOOLS.

Cost of Latin and High Schools, exclusive of administration, supervision, etc.	\$857,241 95
Average membership	11,496
Cost per pupil, direct charges only	<u>\$74 57</u>

Above cost brought down	\$857,241 95
Cost of administration, supervision, etc.	28,133 32
<i>Total cost</i>	<u>\$885,375 27</u>
<i>Cost per pupil, total</i>	<u>\$77 02</u>
Above total cost brought down	\$885,375 27
Tuition received for 37 non-resident pupils	3,517 54
Total cost (of 11,459 resident pupils)	<u>\$881,857 73</u>
Cost per resident pupil, total	<u>\$76 96</u>
Above total cost (of resident pupils) brought down	\$881,857 73
Income	3,799 63
Net cost to the School Committee	\$878,058 10
Net cost per (resident) pupil	<u>\$76 63</u>

ELEMENTARY SCHOOLS.

Cost of Elementary Schools, exclusive of administration, supervision, etc.	\$2,679,316 32
Average membership	87,854
Cost per pupil, direct charges only	<u>\$30 50</u>
Above cost brought down	\$2,679,316 32
Cost of administration, supervision, etc.	167,348 60
<i>Total cost</i>	<u>\$2,846,664 92</u>

(As this includes the cost of tuition of pupils in the schools of Brookline and of wards of the City of Boston placed in other cities and towns, the average number of such pupils—411—should be added to the average membership in the schools.)

<i>Average membership, total</i>	88,265
<i>Cost per pupil, total</i>	<u>\$32 25</u>
Total cost brought down	\$2,846,664 92
Income	23,595 72
Net cost to the School Committee	<u>\$2,823,069 20</u>
Net cost per pupil	<u>\$31 98</u>

SPECTACLE ISLAND SCHOOL.

Cost of Spectacle Island School, exclusive of administration, supervision, etc.	\$595 97
Average membership	7
Cost per pupil, direct charges only	<u>\$85 14</u>

Above cost brought down	\$595 97
Cost of administration, supervision, etc.	155 45
<i>Total cost.</i>	<u>\$751 42</u>
<i>Cost per pupil, total</i>	<u>\$107 34</u>
Above total cost brought down	\$751 42
Income	28 93
Net cost to the School Committee	\$722 49
Net cost per pupil	<u>\$103 21</u>

PRE-APPRENTICE SCHOOL OF PRINTING AND BOOKBINDING.

Cost of Pre-Apprentice School of Printing and Bookbinding, exclusive of administration, supervision, etc.	\$3,038 08
Average membership	40
Cost per pupil, direct charges only	<u>\$75 95</u>
Above cost brought down	\$3,038 08
Cost of administration, supervision, etc.	135 78
<i>Total cost from local taxation</i>	<u>\$3,173 86</u>
<i>Cost per pupil from local taxation</i>	<u>\$79 34</u>

HORACE MANN SCHOOL.

Cost of Horace Mann School, exclusive of administration, supervision, etc.	\$29,216 50
Average membership	150
Cost per pupil, direct charges only	<u>\$194 77</u>
Above cost brought down	\$29,216 50
Cost of administration, supervision, etc.	702 96
<i>Total cost.</i>	<u>\$29,919 46</u>
<i>Cost per pupil, total</i>	<u>\$199 46</u>
Total cost brought down	\$29,919 46
Income	25,186 67
Net cost to the School Committee	\$4,732 79
Net cost per pupil	<u>\$31 55</u>

TRADE SCHOOL FOR GIRLS.

Cost of Trade School for Girls, exclusive of administration, supervision, etc. (10 months)	\$24,611 58
Average membership	206
Cost per pupil for 10 months, direct charges only	\$119 47
Cost per pupil for 12 months, direct charges only	<u>\$143 36</u>

Above cost brought down	\$24,611 58
Cost of administration, supervision, etc.	739 07
<i>Total cost (10 months)</i>	<u>\$25,350 65</u>
<i>Cost per pupil, total, for 10 months</i>	\$123 05
<i>Cost per pupil, total, for 12 months</i>	<u>\$147 66</u>
Above total cost brought down	\$25,350 65
Tuition from 33 non-resident pupils	2,652 30
Cost of 173 resident pupils	\$22,698 35
Cost per (resident) pupil for 10 months	\$131 20
Cost per (resident) pupil for 12 months	<u>157 44</u>
Above cost of resident pupils brought down	\$22,698 35
Income not from local taxation	7,262 26
Cost to city from local taxation	\$15,436 09
Cost per resident pupil from local taxation, 10 months	\$89 22
Cost per resident pupil from local taxation, 12 months	\$107 06
Cost per resident pupil per month from local taxation	<u>\$8 92</u>

FRANKLIN PARK SCHOOL.

Cost of Franklin Park School, exclusive of administration, supervision, etc.	\$4,267 20
Average membership	77
Cost per pupil, direct charges only	<u>\$55 42</u>
Above cost brought down	\$4,267 20
Cost of administration, supervision, etc.	248 76
<i>Total cost*</i>	\$4,515 96
<i>Cost per pupil, total</i>	<u>\$58 65</u>
Above total cost brought down	\$4,515 96
Income	57 86
Net cost to the School Committee	\$4,458 10
Net cost per pupil	<u>\$57 89</u>

SUMMER HIGH SCHOOL.

Cost of Summer High School, exclusive of administration, supervision, etc.	\$1,742 98
Average attendance	251
Number of sessions	29
Cost per pupil, direct charges only	\$6 94
Cost per pupil per session, direct charges only	<u>\$0 24</u>

* The principal of the Oliver Wendell Holmes District acted as principal of this school, but no part of his salary is charged to it.

Above cost brought down	\$1,742 98
Cost of administration, supervision, etc.	111 70
<i>Total cost.</i>	<u>\$1,854 68</u>
<i>Cost per pupil, total</i>	\$7 38
<i>Cost per pupil per session, total</i>	<u>\$0 254</u>
Total cost brought down	\$1,854 68
Income	57 85
Net cost to the School Committee	\$1,796 83
Net cost per pupil	\$7 16
Net cost per pupil per session	<u>\$0 247</u>

CONTINUATION SCHOOL.

Cost of Continuation School, exclusive of administration, supervision, etc.	\$1,788 69
Cost per pupil, per session	<u>\$0 39</u>
Above cost brought down	\$1,788 69
Cost of administration, supervision, etc.	372 00
<i>Total cost.</i>	<u>\$2,160 69</u>
<i>Cost per pupil per session, total</i>	<u>\$0 47</u>
Above total cost brought down	\$2,160 69
Income	28 93
Net cost to School Committee	\$2,131 76
Net cost per pupil per session	<u>\$0 46</u>

EVENING HIGH SCHOOLS.

Cost of Evening High Schools, exclusive of cost of administration, supervision, etc.	\$38,800 79
Average attendance	2,284
Cost per pupil, direct charges only	\$16 99
Cost per pupil per session, direct charges only	<u>\$0 214</u>
Above cost brought down	\$38,800 79
Cost of administration, supervision, etc.	5,727 52
<i>Total cost</i>	<u>\$44,528 31</u>
<i>Cost per pupil, total</i>	\$19 49
<i>Cost per pupil per session, total</i>	<u>\$0 245</u>
Total cost brought down	\$44,528 31
Tuition from 22 pupils	176 00
Total cost of 2,262 resident pupils	\$44,352 31
Cost per resident pupil, total	\$19 61
Cost per resident pupil per session, total	<u>\$0 244</u>

Cost of resident pupils brought down	\$44,352 31
Income	1,243 90
<hr/>	
Net cost of resident pupils	\$43,108 41
Net cost per resident pupil	\$19 06
Net cost per resident pupil per session	\$0 237
<hr/>	

EVENING ELEMENTARY SCHOOLS.

Cost of Evening Elementary Schools, exclusive of cost of administration, supervision, etc.	\$61,763 44
Average attendance	3,737
Cost per pupil, direct charges only	\$16 53
Cost per pupil per session, direct charges only	\$0 156
<hr/>	

Above cost brought down	\$61,763 44
Cost of administration, supervision, etc.	8,631 78
<hr/>	

<i>Total cost</i>	\$70,395 22
<i>Cost per pupil, total</i>	\$18 83
<i>Cost per pupil per session, total</i>	\$0 177
<hr/>	

Total cost brought down	\$70,395 22
Income	2,024 94
<hr/>	

Net cost to the School Committee	\$68,370 28
Net cost per pupil	\$18 29
Net cost per pupil per session	\$0 172
<hr/>	

EVENING SCHOOL EXTENSION.

Cost of evening school extension	\$1,280 88
Average attendance	619
Number of sessions	12
Cost per pupil	\$2 07
Cost per pupil per session	\$0 172
<hr/>	

The above was the cost of extending the term of five of the evening elementary schools for the purpose of giving instructions in English to foreigners.

EVENING INDUSTRIAL SCHOOL.

Cost of the Evening Industrial School, exclusive of adminis- tration, supervision, etc.	\$10,712 03
Average membership	389

Number of sessions	64
Cost per pupil, direct charges only	\$27 53
Cost per pupil per session, direct charges only	<u>\$0 477</u>

Above cost brought down	\$10,712 03
Cost of administration, supervision, etc.	<u>\$2,082 05</u>

<i>Total cost</i>	\$12,794 08
<i>Cost per pupil, total</i>	\$32 88
<i>Cost per pupil per session, total</i>	<u>\$0 51</u>

Above total cost brought down	\$12,794 08
Income not from local taxation	<u>3,197 00</u>
Cost from local taxation	\$9,597 08
Cost per pupil from local taxation	\$24 67
Cost per pupil per session from local taxation	<u>\$0 43</u>

PARK PLAYGROUNDS.

Cost of Park Playgrounds, exclusive of cost of administration, supervision, etc.	\$14,600 30
Average attendance	5,383
Cost per pupil, direct charges only	\$2 71
Cost per pupil per session, direct charges only	<u>\$0 025</u>

Above cost brought down	\$14,600 30
Cost of supervision, etc.	<u>1,388 17</u>
<i>Total cost</i>	\$15,988 47
<i>Cost per pupil, total</i>	\$2 97
<i>Cost per pupil per session, total</i>	<u>\$0 027</u>

SCHOOL-YARD PLAYGROUNDS.

Cost of School-yard Playgrounds, exclusive of cost of administration, supervision, etc.	\$9,895 28
Average attendance	4,121
Cost per pupil	\$2 40
Cost per pupil per session, direct charges only	<u>\$0 021</u>

Above cost brought down	\$9,895 28
Cost of supervision, etc.	<u>1,394 15</u>
<i>Total cost</i>	\$11,289 43
<i>Cost per pupil, total</i>	\$2 74
<i>Cost per pupil per session, total</i>	<u>\$0 024</u>

SUMMARY COSTS OF SCHOOLS.

	Costs Exclusive of Administration, Supervision, etc.	Costs with Costs of Administration, Supervision, etc., Added.	Costs with Proportionate Part of Income Deducted.
Normal School.....	\$38,848 22	\$39,713 84	\$38,691 64
Latin and High Schools.....	857,241 95	885,375 27	878,058 10
Elementary Schools.....	2,679,316 32	2,846,664 92	2,823,069 20
Spectacle Island School.....	595 97	751 42	722 49
Horace Mann School.....	29,216 50	29,919 46	4,732 79
Trade School for Girls.....	24,611 58	25,350 65	15,436 09
Pre-Apprentice School of Printing and Bookbinding.....	3,038 08	3,173 86	3,173 86
Franklin Park School.....	4,267 20	4,515 96	4,458 10
Summer High School.....	1,742 98	1,854 68	1,796 83
Continuation School.....	1,788 69	2,160 69	2,131 76
Evening High Schools.....	38,800 79	44,528 31	43,108 41
Evening Elementary Schools.....	61,763 44	70,395 22	68,370 28
Evening School Extension.....	1,280 88	1,280 88	1,280 88
Evening Industrial School.....	10,712 03	12,794 08	9,597 08
Park Playgrounds.....	14,600 30	15,988 47	15,988 47
School Playgrounds.....	9,895 28	11,289 43	11,289 43
Totals.....	\$3,777,720 21	\$3,995,757 14	\$3,921,905 41
Add costs of administration, supervision, etc.....	218,036 93		
Total cost.....	\$3,995,757 14		
Deduct total income.....	73,851 73		
Net total.....	\$3,921,905 41		
Total cost brought down.....	\$3,995,757 14		
Difference in inventories 1909 and 1910.....	4,171 15		
Total.....	\$3,991,585 99		
Difference in Inventories Discarded Text-books 1909 and 1910.....	3,651 67		
Total expenditures 1910-11.....	\$3,995,237 66		

COMPARISON OF COSTS 1909-10 AND 1910-11.

	Total Cost 1909-10.	Total Cost 1910-11.	Increases.
Normal School.....	.....	\$39,713 84	
Latin and High Schools.....	†\$862,923 89	885,375 27	†\$62,165 22
Elementary Schools.....	\$2,764,908 69	2,846,664 92	\$82,507 65
Spectacle Island School.....	.....	751 42	
Horace Mann School.....	30,031 62	29,919 46	*112 16
Trade School for Girls.....	8,314 19	25,350 65	17,036 46
Pre-Apprentice School of Printing and Bookbinding.....	149 00	3,173 86	3,024 86
Franklin Park School.....	.....	4,515 96	4,515 96
Summer High School.....	2,044 91	1,854 68	*190 23
Continuation School.....	.....	2,160 69	2,160 69
Evening High Schools.....	47,781 98	44,528 31	*3,253 67
Evening Elementary Schools.....	82,667 29	70,395 22	*12,272 07
Evening School Extension.....	669 04	1,280 88	611 84
Evening Industrial School.....	15,383 68	12,794 08	*2,589 60
Park Playgrounds.....	12,636 74	15,988 47	3,351 73
School Playgrounds.....	16,162 97	11,289 43	*4,873 54
Totals.....	\$3,843,674 00	\$3,995,757 14	\$152,083 14

* Decrease.

‡ Increase of Normal, Latin and High Schools.

† Including Normal School.

§ Including Spectacle Island.

TABLE SHOWING COST OF ADMINISTRATION FOR EACH OF THE THREE YEARS 1908-09, 1909-10, 1910-11.

	1908-09.	1909-10.	1910-11.
Secretary	\$8,124 73	\$8,911 33	\$10,054 48
Business Agent	8,186 07	9,221 59	9,724 49
Auditor	15,926 85	15,977 02	17,389 12
Schoolhouse Custodian	3,011 74	3,037 33	3,044 45
Superintendent	13,240 53	12,891 03	13,881 49
Board of Superintendents	28,812 84	29,160 51	28,754 50
Administration account	13,454 54	13,582 69	16,249 80
Totals	\$90,757 30	\$92,781 50	\$99,098 33

LIBRARY
OF THE
UNIVERSITY OF ILLINOIS

COST OF DAY SCHOOLS.*

NORMAL SCHOOL.

SCHOOL.	Teachers' Salaries.	Janitors' Salaries.	Fuel.	Power.	Light.	Text Books.	Drawing Supplies.	Manual Training Supplies.	Commercial Supplies.	Laboratory Supplies.	Miscellaneous Teachers' and Pupils' Supplies.	Miscellaneous Teachers' and Pupils' Supplies.	Printing.	Postage.	Telephone.	Incidentals.	Janitors' Supplies.	Physical Education Salaries.	Physical Education Supplies.	Total.
Normal.....	\$20,813 03	\$2,934 06	\$1,294 13	\$47 75	\$220 21	\$1,200 94	\$82 74	\$62 45	\$24 14	\$784 12	\$30 80	\$392 15	\$30 28	\$27 30	\$87 83	\$14 31	\$81 75	\$1,714 00	\$4 11	\$38,848 22

*Including salary of matron.

LATIN AND HIGH SCHOOLS.

SCHOOL.	Teachers' Salaries.	Janitors' Salaries.	Fuel.	Power.	Light.	Text Books.	Drawing Supplies.	Manual Training Supplies.	Commercial Supplies.	Laboratory Supplies.	Miscellaneous Teachers' and Pupils' Supplies.	Miscellaneous Teachers' and Pupils' Supplies.	Printing.	Postage.	Telephone.	Incidentals.	Janitors' Supplies.	Physical Education Salaries.	Physical Education Supplies.	Total.	Average Membership.	Cost per Pupil.	SCHOOL.
Public Latin.....	\$63,277 90	\$1,930 84	\$1,884 11	\$132 56	\$235 53	\$2,490 33	\$100 57		\$14 14	\$191 79		\$491 74	\$26 81	\$27 00	\$9 00	\$2 70	\$42 06	\$611 30	\$102 90	\$71,579 32	750	\$94 31	Public Latin.
Girls' Latin.....	35,042 77	2,445 04	1,079 73	47 30	227 00	1,905 27	11 14		41 89	323 45		400 01	9 90	10 16	1 05		63 38	1,955 00		41,385 05	639	69 69	Girls' Latin.
Brighton High.....	26,035 70	1,792 09	818 96	17 70	53 63	495 08	08 28	\$280 05	203 50	341 08		236 58	14 60	19 85	2 55		96 40	1,895 52		32,101 94	333	96 40	Brighton High.
Charlestown High.....	26,743 13	2,457 00	960 40	22 20	411 24	691 14	54 71	286 80	238 54	109 65		288 79	13 30	12 00	7 50	4 91	51 13	1,465 20	20 00	\$3,895 04	448	73 66	Charlestown High.
Dorchester High.....	75,830 91	5,016 32	2,111 36	08 00	640 04	1,804 48	253 82	232 41	878 83	461 29		747 51	11 10		3 85		300 97	2,976 17	187 80	91,646 56	1,370	66 89	Dorchester High.
East Boston High.....	33,664 78	2,567 76	996 23	17 66	302 80	788 43	174 99	271 32	295 70	406 64		284 46	11 10	4 40	10 00		102 99	1,462 30	8 80	\$31,625 10	521	79 32	East Boston High.
English High.....	93,754 07	4,597 09	1,888 29	278 12	1,120 88	2,878 33	131 08	1 12	281 97	621 87		808 78	20 99	28 03	7 50		143 23	1,634 20	1,399 20	102,656 20	1,351	80 69	English High.
Girls' High.....	71,678 51	3,599 11	2,250 09	23 32	834 34	2,493 93	204 87		642 85	375 38		1,023 77	9 90	25 00	7 50	23 05	121 56	1,946 77		\$85,270 91	1,610	52 96	Girls' High.
High School of Practical Arts.....	26,016 58	1,046 52	880 68		91 95	622 02	230 60	\$490 26	3 26	373 20		306 21	31 25	24 76	7 50	30 02	35 77	841 80	21 00	\$31,068 98	396	78 46	High School of Practical Arts.
High School of Commerce.....	49,067 72	2,653 94	800 23	18 97	448 74	1,345 52	35 14		470 20	484 11		520 20	8 03	30 47	11 17	9 00	96 80	594 23	4 80	\$56,061 00	713	79 47	High School of Commerce.
Mechanic Arts High.....	89,731 90	6,396 00	3,211 36		280 88	803 43	302 03	3,005 35	34 99	345 65		1,119 11	18 72	30 50	7 50		274 10	419 11	0 00	\$96,711 62	1,263	84 49	Mechanic Arts High.
Roxbury High.....	46,988 30	2,684 24	1,200 29	15 19	367 19	1,557 33	176 46	25 78	248 47	668 53		400 81	19 13	27 50	7 50		69 70	2,718 76	9 00	\$52,270 94	824	69 76	Roxbury High.
South Boston High.....	40,090 77	\$3,698 53	1,560 78	30 40	411 58	594 55	178 09	\$2 64	250 99	331 97		300 43	15 10	33 81	4 90	3 15	144 07	1,351 47	220 10	\$48,811 16	967	76 21	South Boston High.
West Roxbury High.....	36,800 41	\$3,099 08	1,170 00	86 25	293 52	647 62	116 31	4 05	167 06	642 97		374 12	11 10	10 72	7 50	10 84	92 55	1,480 14		\$41,018 83	665	74 91	West Roxbury High.
Totals.....	\$716,514 05	\$43,987 03	\$21,170 70	\$758 69	\$5,725 92	\$19,277 36	\$2,077 00	\$5,280 90	\$3,773 44	\$5,734 18	\$11 75	\$7,521 82	\$221 06	\$284 22	\$95 02	\$84 27	\$1,034 71	\$21,072 96	\$1,098 10	\$87,211 95	11,196	\$74 57	Totals

*Including salary of matron.

*Including class in industrial education.

*Including cookery and sewing.

ELEMENTARY SCHOOLS.

Schools.	Teachers' Salaries.*	Janitors' Salaries.	Fuel.	Power.	Light.	Text Books.	Drawing Supplies.	Manual Training Supplies.	Cookery Supplies.	Sewing Supplies.	Kindergarten Supplies.	Miscellaneous Teachers' and Pupils' Supplies.	Printing.	Postage.	Car Tickets.	Telephone.	Incidentals.	Janitors' Supplies.	Nurses' Salaries.	Nurses' Supplies and Incidentals.	Total.	Average Membership.	Cost per Pupil.	Schools.		
Abraham Lincoln.....	\$17,859 64	\$1,422 52	\$1,282 29	\$2 50	\$215 68	\$521 55	\$116 64	\$137 84	\$44 63	\$2 47	\$15 12		\$300 54	\$5 85			\$6 25	\$214 00	\$1 69		\$22,149 21	\$22	\$26 05	Abraham Lincoln.		
Agassiz.....	26,005 17	1,938 50	1,280 73		51 62	221 76	121 61	53 36			13 30		100 99	9 99	\$7 33		\$6 35	68 13	243 02	1 80	\$14 50	\$30,192 12	\$11	\$37 23	Agassiz.	
Bennett.....	28,670 65	4,406 37	1,988 95	54 66	105 00	525 05	120 31	197 98	101 14	10 30	13 02	\$1 05	320 49	9 80	0 00		7 00	173 45	342 39	92	1 44	\$37,104 06	1,138	\$32 61	Bennett.	
Bigelow.....	33,577 76	3,050 32	1,116 10	10 53	378 84	512 78	165 76	380 07			97 42	55	328 66	9 89	5 05	\$70 00	7 50	\$257 69	147 55	245 19	2 34	12 30	\$40,289 27	1,279	\$31 50	Bigelow.
Blackinton.....	26,182 74	3,041 72	1,353 63	30 29	104 64	291 88	113 01	268 25	90 72		33 10	2 82	386 04	10 74			2 55	156 61	303 75	95	7 00	\$4,438 37	1,005	\$34 29	Blackinton.	
Bowditch.....	32,000 51	3,109 40	2,023 66	16 49	75 33	331 66	120 14	8 54	150 74	1 53	19 08	1 83	290 67	10 81	3 00		5 00	91 55	243 04	44	12 30	\$8,099 07	1,296	\$29 79	Bowditch.	
Bowdoin.....	29,105 05	2,049 60	1,009 87		119 30	634 47	96 01	7 52	113 36	5 25	16 19	3 83	257 03	9 89	4 30		4 30	117 99	379 33	6 45	12 30	\$4,013 34	1,141	\$21 65	Bowdoin.	
Brimmer.....	17,733 05	1,130 70	251 00	7 00	53 75	28 10	20 96	138 79					98 33	9 80	4 00		7 50	76 00	163 77	6 53	24 60	\$9,793 97	501	\$33 40	Brimmer.	
Bunker Hill.....	24,873 80	2,173 60	912 15	4 10	148 99	221 41	67 47	170 74	71 01	93	5 32	1 60	180 18	9 89	1 50		7 50	97 90	369 91	6 80	13 50	\$29,347 00	892	\$32 90	Bunker Hill.	
Chapman.....	34,074 35	2,723 76	1,240 89	58 64	449 48	572 38	114 02	235 00	106 55		43 12	1 27	355 08	9 89			3 70	110 00	367 03	1 81	24 99	\$40,542 84	1,286	\$31 50	Chapman.	
Charles Sumner.....	28,241 08	2,368 10	1,249 08	28 18	57 02	479 25	78 64	92 18	84 97	4 35	14 15		250 93	9 89	2 74		10 00	120 89	252 89		32 45	\$33,776 79	1,016	\$32 85	Charles Sumner.	
Christopher Gibson.....	5,792 60	550 44	1,018 00		43 75	294 68	31 66	113 55	153 12		7 81		30 29	3 70			1 75	50	45 86	77 34	24 77	\$8,218 92	291	\$28 24	Christopher Gibson.	
Cummins.....	27,205 36	2,420 60	1,106 03	10 05	48 93	585 51	97 82	204 74	91 99		13 17	2 01	279 92	11 74			1 00	71 59	368 22	56	13 50	\$32,623 31	978	\$33 36	Cummins.	
Darborn.....	33,527 07	2,876 42	1,533 19	10 29	318 97	553 30	120 64	262 14	90 17	4 70	23 36	3 65	232 14	9 89	4 45		8 15	94 17	369 66	1 31	24 60	\$40,071 57	1,411	\$28 40	Darborn.	
Dartmouth.....	46,748 05	4,125 67	2,214 29	10 02	424 30	761 33	189 91	211 20	110 44	5 55	14 19	2 82	437 74	9 89			4 98	173 29	382 50	5 73	12 30	\$55,849 29	1,935	\$28 86	Dartmouth.	
Dellaway.....	36,820 97	3,103 84	1,893 31	21 99	191 19	237 65	101 80	8 45	165 64		32 26	1 10	318 97	9 89	8 61		7 50	153 83	377 41	3 84	22 50	\$43,550 75	1,350	\$32 05	Dellaway.	
Dudley.....	43,153 78	4,271 07	2,526 55	227 78	130 04	520 00	106 04	555 91			15 57	8 10	454 03	9 89	3 12	70 00	4 90	237 62	382 50	3 47	21 30	\$52,790 82	1,738	\$30 37	Dudley.	
Dwight.....	34,194 53	2,622 36	1,271 68	23 61	83 51	666 92	135 91	298 55			21 59	55	260 45	9 88			25 00	93 93	378 40	1 21	14 55	\$40,104 66	1,215	\$33 01	Dwight.	
Edward Everett.....	36,095 46	3,154 84	2,213 33		146 74	533 22	102 43	232 06	125 00		16 63		338 27	9 88	2 91		7 00	174 70	350 93	2 17	27 00	\$40,001 92	1,430	\$30 49	Edward Everett.	
Eliot.....	49,175 05	3,000 40	1,832 33	45 38	965 71	390 80	109 09	178 40			22 30	1 85	363 96	9 88	1 00		7 30	191 81	730 82	9 15	13 50	\$57,361 83	2,149	\$26 69	Eliot.	
Emerson.....	31,183 08	2,445 64	1,017 81	7 65	63 42	501 81	109 30	155 72	63 90	5 32	15 23	6 80	276 09	9 88			85	72 93	363 75	2 41	13 50	\$36,256 73	1,232	\$29 43	Emerson.	
Everett.....	29,697 76	1,842 37	1,225 40		48 25	363 83	96 19	13 78	104 55	3 44	7 77	28	242 08	9 88	3 86		5 35	66 98	378 41	2 77	32 08	\$33,604 63	1,110	\$30 27	Everett.	
Francis Parkman.....	18,763 45	2,087 08	957 05	252 42	39 12	345 74	74 30	158 76	72 59	23 00	73 25	14 05	196 25	16 03	5 71		3 00	90 40	243 04	1 13	4 50	\$23,771 78	706	\$32 82	Francis Parkman.	
Franklin.....	35,709 89	2,621 12	1,266 84	28 86	532 32	371 71	104 67	10 78	119 49	3 86	13 42	2 50	427 06	9 88	6 86		7 50	99 27	369 66	4 01	12 30	\$41,801 75	1,633	\$25 00	Franklin.	
Frederic W. Lincoln.....	28,545 56	2,034 76	965 50		110 04	401 34	111 66	340 34			9 80		228 14	9 90	5 00		6 00	80 33	245 21	1 25	13 50	\$33,198 53	1,055	\$31 47	Frederic W. Lincoln.	
Frothingham.....	32,905 88	2,784 84	1,065 46	49 48	83 70	479 02	139 44	218 95	64 08	7 85	15 86	75	317 89	9 88	3 00		2 50	100 80	347 87	4 61	13 50	\$39,006 34	1,267	\$30 79	Frothingham.	
Gaston.....	31,828 94	2,406 06	2,068 75		72 01	632 01	115 21	7 55	97 13	9 41	12 40	2 62	228 13	9 88			3 75	130 00	338 03	3 82	34 06	\$38,112 46	1,290	\$29 54	Gaston.	
George Putnam.....	28,496 40	2,780 10	1,235 75		30 13	609 97	128 36	145 42	97 58	2 71	10 39	88	271 36	9 88			8 55	117 17	377 42	1 78	12 30	\$34,390 00	1,215	\$28 81	George Putnam.	
Gilbert Stuart.....	25,874 31	2,420 08	1,115 85	38 70	46 71	295 82	94 63	169 78	83 11	4 30	32 48	2 35	291 10	9 82	7 43		7 20	77 33	251 57		27 95	\$30,762 02	980	\$31 10	Gilbert Stuart.	
H.....	46,987 02	\$4,048 92	2,407 68		823 65	\$54 22	152 42	54 88	128 33	32 62	71 15	0 85	291 10	10 52	2 30		3 50	\$611 18	297 79	705 17	7 27	13 50	\$60,613 81	2,239	\$29 87	Hancock.
Harvard.....	29,061 08	2,168 35	1,080 85		239 88	325 61	118 30	198 05	65 18		33 03	2 05	267 89	9 88	4 00		7 30	123 79	364 00	1 02	13 50	\$47,184 84	1,089	\$31 88	Harvard.	
Henry L. Pierce.....	34,403 29	3,281 83	1,737 07		171 66	\$412 15	119 07	207 56	140 08	3 50	22 81	82	318 95	10 50	7 50		5 00	107 50	371 80	9 88	13 50	\$41,852 50	1,664	\$30 71	Henry L. Pierce.	
Holy O'Brien.....	42,456 02	3,565 96	1,746 19	75 93	72 27	1,240 08	294 47	276 83	123 90	1 68	38 00	2 83	312 45	9 88	6 00		7 50	127 69	367 73	3 28	24 60	\$50,789 21	1,735	\$29 27	Holy O'Brien.	
Hyl.....	31,164 93	2,386 27	1,233 43	9 98	351 00	340 51	72 26	29 52	183 29	7 26	13 45	00	251 33	10 52	6 30	34 50	7 50	130 78	369 66	6 88	22 14	\$36,632 11	1,167	\$33 06	Hyl.	
Jefferson.....	27,540 59	1,802 32	1,066 17		103 55	326 01	103 80	146 28	73 26		22 92		212 29	9 88			4 33	119 77	369 91	4 81	13 50	\$27,854 10	939	\$34 32	Jefferson.	
John A.....	2,580 96	1,108 43	4 28	41 28	204 87	130 57	179 29	143 13	3 99		11 10	1 35	212 00	9 88	2 50		5 00	1 50	96 93	358 61	3 61	12 30	\$6,923 10	1,117	\$8 28	John A.
Lawrence.....	31,079 30	2,450 01	1,678 12	10 80	66 01	625 48	152 25	247 44			13 45	3 00	208 06	9 90	10 00		5 00	152 13	379 33	3 08	22 50	\$38,065 86	1,190	\$31 90	Lawrence.	
Lewis.....	44,894 36	4,168 05	2,413 16	6 85	316 84	500 00	288 16	286 41	177 57	9 26	29 70	1 75	309 76	9 90	4 22	9 80	55 00	234 75	367 76	1 15	13 50	\$55,269 11	1,848	\$30 67	Lewis.	
Longfellow.....	26,683 07	2,466 66	1,471 10		185 31	494 19	98 13	109 56	46 03	13 86	7 67		272 10	9 90	2 00		7 50	120 62	232 80	1 80	13 50	\$32,248 69	1,092	\$31 25	Longfellow.	
Lowell.....	33,666 80	3,279 22	1,115 11		172 46	702 70	110 32	232 29	99 47		29 07	83	394 41	10 44	3 75		3 25	369 27	367 73	2 68	38 71	\$40,262 73	1,226	\$30 46	Lowell.	
Lyman.....	57,800 75	4,811 71	2,102 70	12 16	547 42	788 79	198 38	314 40	202 23	12 88	49 94	2 00	386 19	25 00	10 00	40 00	7 30	218 29	748 41	6 69	13 50	\$68,498 01	2,370	\$29 80	Lyman.	
Martin.....	24,636 19	2,065 52	1,030 69	88 66	113 63	506 60	147 07	268 07	86 26		9 12	3 45	366 83	25 30	10 00		7 50	122 18	360 67	3 98	21 34	\$30,438 03	858	\$35 50	Martin.	
Mary Hemeway.....	40,591 24	3,010 93	1,977 50	469 37	127 33	426 00	147 87	287 48	144 73	24 93	28 37	3 97	415 43	14 32	2 50		1 25	130 37	374 81	2 31	31 00	\$49,080 81	1,528	\$32 12	Mary Hemeway.	
Mather.....	51,234 07	4,504 52	2,923 45		115 21	1,010 47	189 62	357 64	165 18	2 95	21 22		401 33	20 37	1 92		7 50	184 20	379 33	3 49	13 50	\$62,676 92	2,151	\$28 56	Mather.	
Minot.....	19,610 64	1,718 04	784 75		15 29	176 25	82 64	163 72	10 10		18 81	14 00	176 61	9 89	3 92		7 50	60 38	251 57		13 50	\$23,115 57	737	\$31 36	Minot.	
Norcross.....	29,005 02	2,438 60	1,217 35	6 68	158 35	512 40	100 22	6 33	152 94	11 21	12 87	3 60	255 01	19 13	8 00		3 00	113 38	379 34	1 59	13 50	\$4,407 52	1,116	\$30 83	Norcross.	
Oliver Hazard Perry.....	29,527 40	2,523 48	1,186 57	9 71	74 93	420 22	101 28	223 09	105 06		6 84	50	391 91	25 81	3 42		4 75	61 74	379 33	1 80	13 50	\$35,129 34	1,151	\$30 51	Oliver Hazard Perry.	

COST OF EVENING SCHOOLS, SUMMER HIGH SCHOOL AND PLAYGROUNDS.*

EVENING HIGH SCHOOLS.

Schools	Teachers' Salaries	Janitors' Salaries	Fuel	Power	Light	Text Books	Drawing Supplies	Manual Training Supplies	Cookery Supplies	Sewing Supplies	Music Supplies	Miscellaneous Teachers' and Pupils' Supplies	Printing	Postage	Advertising	Incidentals	Janitors' Supplies	Total	Number of Sessions	Average Attendance	Cost per Pupil	Cost per Pupil per Session	Schools
Central High	\$14,023 00	\$376 22	\$676 02	\$32 17	\$641 10	\$247 14	\$3 73		\$138 40	\$44 04	\$0 25	\$131 94	\$57 76	\$26 38	\$7 00	\$32 15		\$16,437 39	106	828	\$19 85	\$0 187	Central High.
Charlestown Commercial High	4,183 00	194 85	243 20		137 00	78 40		\$9 14	110 70	1 95		42 74		3 00	7 50	35 35		5,047 52	64	296	17 65	275	Charlestown Commercial High.
East Boston Commercial High	3,324 00	190 74	115 84		301 44	19 56			33 65			28 28		7 00	4 50			4,025 01	64	257	15 60	244	East Boston Commercial High.
Roxbury Commercial High	5,807 00	215 21	120 72		384 00	342 22	1 77		45 47	10 90		64 70	1 50	19 75	7 50			7,026 74	64	488	14 39	224	Roxbury Commercial High.
South Boston Commercial High	5,124 50	200 19	277 70		387 84	145 20			60 26			38 38		13 00	17 00			6,264 13	64	423	14 74	230	South Boston Commercial High.
Totals	\$24,061 50	\$1,173 51	\$1,433 54	\$32 17	\$1,851 08	\$832 61	\$5 50	\$9 14	\$388 57	\$56 89	\$0 25	\$300 04	\$59 26	\$69 13	\$43 50	\$67 50		\$38,800 79		2,284	\$16 99	\$0 214	Totals.

EVENING ELEMENTARY SCHOOLS.

Schools	Teachers' Salaries	Janitors' Salaries	Fuel	Power	Light	Text Books	Drawing Supplies	Manual Training Supplies	Cookery Supplies	Sewing Supplies	Music Supplies	Miscellaneous Teachers' and Pupils' Supplies	Printing	Postage	Advertising	Incidentals	Janitors' Supplies	Total	Number of Sessions	Average Attendance	Cost per Pupil	Cost per Pupil per Session	Schools
Bigelow	\$6,346 00	\$457 11	\$414 75		\$615 30	\$101 91		\$9 81				\$31 21		\$2 50	\$4 00			\$7,982 59	105	524	\$15 23	\$0 145	Bigelow.
Bowdoin	3,344 50	203 30	106 00		430 38	22 25						23 25						4,202 68	105	228	18 43	173	Bowdoin.
Comins	3,701 00	269 55	140 40		236 38	108 80		\$8 75	\$2 03			30 78	\$4 00	6 50	5 00			4,531 31	105	279	16 24	153	Comins.
Eliot	6,938 00	310 10	209 88	\$6 15	415 52	113 16						58 39		9 00				8,000 28	105	433	18 01	175	Eliot.
Franklin	5,393 00	335 21	205 64		214 12	183 53				8 15		64 15		8 00	2 50	\$2 50		6,316 80	105	447	14 13	133	Franklin.
Frederic W. Lincoln	2,722 50	252 87	165 90		183 75	35 16				7 80		18 47		4 00	5 00			3,395 51	105	207	16 40	156	Frederic W. Lincoln.
Hancock	3,501 00	218 44	70 50		389 02	83 33				3 21		28 67		8 00	5 00			4,316 17	105	265	16 29	153	Hancock.
Lyman	3,233 00	190 67	412 34		79 50	64 36						30 12			6 25			4,025 14	105	264	15 24	143	Lyman.
Phillips Brooks	2,073 00	277 08	106 00		240 00	50 64		10 51				25 78		1 25	3 00			3,087 26	105	212	17 39	164	Phillips Brooks.
Quincy	3,987 50	197 40	199 28		217 30	55 59						36 08	5 00		5 00			4,703 21	105	306	15 37	145	Quincy.
Warren	2,543 00	252 06	190 10		232 14	39 30			42 05	67		14 52			5 00			3,325 40	105	180	15 47	174	Warren.
Washington Allston	1,652 00	338 37	102 82		90 00	75 04						21 92	3 50		5 00			2,288 65	105	106	21 59	203	Washington Allston.
Wells	3,880 50	236 73	255 40		411 28	89 59						42 90		7 00	5 00			4,928 46	105	286	17 23	162	Wells.
Totals	\$50,215 00	\$3,503 91	\$2,003 13	\$6 15	\$3,760 60	\$1,022 78		\$9 81	\$61 31	\$22 12		\$446 54	\$12 50	\$46 25	\$50 75	\$2 50		\$61,763 44		3,737	\$16 53	\$0 156	Totals.

EVENING SCHOOL EXTENSION.

Schools	Teachers' Salaries	Janitors' Salaries	Fuel	Light	Text Books	Number of Sessions	Average Attendance	Cost per Pupil	Cost per Pupil per Session	Schools
Bigelow	\$180 00	\$24 24	\$47 40	\$70 32	\$321 96	12	116	\$2 78	\$0 232	Bigelow.
Hancock	180 00	20 44	9 00	44 04	253 48	12	160	1 58	132	Hancock.
Lyman	108 00	15 84	9 00	46 08	179 52	12	79	2 27	189	Lyman.
Quincy	175 00	18 96	22 56	24 60	241 12	12	116	2 08	173	Quincy.
Wells	214 00	21 36	16 92	32 52	284 80	12	148	1 92	160	Wells.
Totals	\$857 00	\$100 84	\$104 88	\$218 16	\$1,280 88		619	\$2 07	\$0 172	Totals.

EVENING INDUSTRIAL SCHOOL.

Schools	Teachers' Salaries	Janitors' Salaries	Fuel	Power	Light	Text Books	Drawing Supplies	Manual Training Supplies	Models	Miscellaneous Teachers' and Pupils' Supplies	Printing	Postage	Advertising	Incidentals	Janitors' Supplies	Supplies and Equipment, Netral Working	Total	Number of Sessions	Average Attendance	Cost per Pupil	Cost per Pupil per Session	Schools
Central	\$4,020 50	\$185 92	\$171 00		\$267 33		\$94 09	\$7 35		\$15 43		\$8 32	\$12 25			\$48 27	\$4,782 10	64	156	\$30 66	\$0 479	Central.
East Boston Branch	1,375 00	103 68			62 70		29 14			7 90		1 50	2 25				1,630 44	64	57	28 60	446	East Boston Branch.
Roxbury Branch	2,162 00	172 06	112 86		124 70		203 09		\$104 00	20 83			2 25				2,892 99	64	96	30 14	470	Roxbury Branch.
Warren Avenue Branch	1,161 00	40 37	24 75		15 18		45 61		119 00			50					1,406 41	33	80	17 58	532	Warren Avenue Branch.
Totals	\$8,708 50	\$502 63	\$308 61		\$409 91		\$372 53	\$7 35	\$223 00	\$44 16		\$10 32	\$16 75			\$48 27	\$10,712 03		389	\$27 53	\$0 477	Totals.

SUMMER HIGH SCHOOL.

School	Teachers' Salaries	Janitors' Salaries	Fuel	Power	Light	Text Books	Drawing Supplies	Manual Training Supplies	Commercial Supplies	Laboratory Supplies	Music Supplies	Miscellaneous Teachers' and Pupils' Supplies	Printing	Postage	Telephone	Incidentals	Janitors' Supplies	Total	Number of Sessions	Average Attendance	Cost per Pupil	Cost per Pupil per Session	School
Summer High School	\$1,529 60	\$94 25			\$50 78	\$0 22		\$9 73	\$0 75			\$43 65	\$8 50	\$5 50				\$1,742 08	29	251	\$6 94	\$0 239	Summer High School.

PARK PLAYGROUNDS.

	Assistant Instructors' Salaries	Play Teachers' Salaries	Apparatus	Supplies for Athletics and Games	Supplies for Quiet Play	Labor and Training	Total	Number of Sessions	Average Attendance	Cost per Pupil	Cost per Pupil per Session	
Ashmont		\$61 50		\$14 66	\$2 95	\$10 00	\$89 17	37	69	\$1 29	\$0 034	Ashmont.
Billings Field		50 81		24 98			75 79	33	47	1 01	048	Billings Field.
Boston College		82 27		7 32			80 59	4	34	2 64	660	Boston College.
Boston Common		136 28		12 28			148 56	66	81	1 83	023	Boston Common.
Charlesbank	\$238 00	40 07		9 07			288 04	24	114	2 53	105	Charlesbank.
Charlestown	174 00	222 03		45 29		6 88	448 30	82	188	2 38	029	Charlestown.
Christopher Gibson		333 69	\$16 53	112 88	11 58	275 29	749 97	175	252	2 98	017	Christopher Gibson.
Columbus Avenue	130 50	360 38	1,003 98	164 67	5 32	246 80	2,001 55	80	339	5 90	073	Columbus Avenue.
Commonwealth		166 02		34 54			200 56	81	111	1 81	022	Commonwealth.
Cottage Street		517 61	8 12	103 50	0 45	216 61	\$32 29	195	305	2 79	014	Cottage Street.
Dorchester Park		50 56		12 00			62 56	32	59	1 06	033	Dorchester Park.
Fellows Street		335 12	82	102 53	8 24	603 21	1,049 92	179	148	7 09	039	Fellows Street.
Fenway		23 31		20 19		4 03	47 53	37	53	90	024	Fenway.
First and M Streets	75 00	66 47		24 06		10 00	176 43	69	169	1 04	017	First and M Streets.
Franklin Field		81 78		27 47			109 25	47	105	1 04	022	Franklin Field.
Franklin Square		153 76		16 14	4 54		174 44	69	147	1 10	017	Franklin Square.
Jefferson Lot		76 56		7 36			83 92	51	60	1 40	027	Jefferson Lot.
Marcella Street	130 50	499 29	248 09	69 72	0 87	244 09	1,199 16	176	314	3 82	021	Marcella Street.
Minot Field		53 56		35			63 91	33	56	96	029	Minot Field.
Murray Field		30 47					30 47	17	69	44	025	Murray Field.
Mystic		319 31	392 33	71 77	27 44	330 50	1,131 29	170	166	6 81	040	Mystic.
Neponset		313 25	1 56	72 81	8 38	242 19	638 19	173	148	4 31	024	Neponset.
North Brighton	43 50	69 50		8 58			121 64	33	83	1 47	044	North Brighton.
North End Park	87 00	172 53		24 74			284 29	67	176	1 62	024	North End Park.
Prince Street	43 50	176 55		52 60			272 65	70	158	1 73	024	Plaisted.
Prince Street		396 00	251 28	116 03	16 61	501 64	1,372 06	138	360	3 81	027	Prince Street.
Rimbo Street		564 34	10 01	121 06	6 56	272 97	974 04	182	380	2 57	014	Randolph Street.
Rogers Park		49 00		17 45			66 51	30	163	41	013	Rogers Park.
Roslindale	87 00	105 30		13 03			205 33	33	222	92	027	Roslindale.
Savin Hill		54 78		14 19			68 97	32	85	81	025	Savin Hill.
Strandway	75 00	519 27	190 71	166 81	13 49	257 94	1,223 22	179	460	2 62	014	Strandway.
Ward 17		106 81		7 70			114 51	48	116	99	020	Ward 17.
Wood Island		174 00	185 81	35 48			395 29	63	140	2 82	044	Wood Island.
Totals	\$1,258 00	\$6,375 69	\$2,214 03	\$1,532 06	\$118 43	\$3,302 09	\$14,600 30		5,383	\$2 71	\$0 025	Totals.

SCHOOLYARD PLAYGROUNDS.

	Teachers' Salaries.	Janitors' Salaries.	Apparatus	Supplies for Athletics and Games.	Supplies for Quiet Play.	Labor and Training.	Total.	Number of Sessions.	Average Attendance.	Cost per Pupil.	Cost per Pupil per Session.	
Adams and Chestnut streets.	\$314 17	\$113 10	\$3 40	\$29 11	\$14 96		\$474 83	150	150	\$3 17	\$0 021	Adams and Chestnut streets.
Andrews.	87 42	13 75		23 45		\$1 40	125 02	60	128	98	016	Andrews.
Bigelow.	304 25	95 71	15 00	34 58	22 88		472 42	113	213	2 22	019	Bigelow.
Choate Burnham.	321 85	117 65	43	32 99	10 31		483 23	158	176	2 75	017	Choate Burnham.
Comins.	298 62	104 05	18 20	34 16	10 22		465 31	114	182	2 56	022	Comins.
Cook.	238 12	76 99	168 00	32 84	10 61		546 56	108	129	4 21	030	Cook.
Cyrus Alger.	341 27	118 47	8 38	32 45	9 45		510 02	162	163	3 13	019	Cyrus Alger.
Emerson.	377 09	129 25	9 21	41 38	13 11		570 04	164	185	3 08	018	Emerson.
Everett.	287 17	76 78	182 59	14 89	9 87	1 50	572 80	61	261	2 19	035	Everett.
Frothingham.	134 04	75 35		28 41	17 50		255 30	61	185	1 38	022	Frothingham.
George-street.	290 09	88 39	160 08	40 43	22 71		610 73	113	130	4 70	011	George-street.
Hancock.	456 25	119 81	19 94	40 01	23 20		665 21	164	310	2 15	013	Hancock.
Joshua Bates.	124 72	33 25		23 07			161 04	53	83	1 94	039	Joshua Bates.
Lawrence.	269 40	67 40		24 50	19 93		411 38	114	200	2 06	018	Lawrence.
Lucretia Crocker.	311 56	123 06	2 90	50 75	18 03		506 30	165	147	3 44	020	Lucretia Crocker.
Lyman.	337 69	129 38		29 48	17 28		513 79	161	221	2 29	013	Lyman.
Nathan Hale.	216 77	81 37	338 00	49 52	9 47		695 13	111	130	5 35	018	Nathan Hale.
Phillips Brooks.	398 86	122 37	2 75	50 01	15 57		589 56	162	219	2 69	016	Phillips Brooks.
Folk-street.	292 05	88 31	24	32 86	6 72		420 21	58	276	1 53	017	Folk-street.
Skinner.	107 80	13 50		15 36			136 66	52	102	1 34	025	Skinner.
Tileston.	69 99	9 25		29 40			98 61	36	61	1 62	045	Tileston.
Washington Roof.	152 39	65 28	30	34 61	20 28	5 00	277 86	51	279	1 00	019	Washington Roof.
Washington Allston.	91 90	26 50		26 99	75		146 14	53	110	1 33	025	Washington Allston.
William E. Russell.	117 11	27 09	1 25	31 80	9 37		186 53	54	78	2 30	041	William E. Russell.
Totals.	\$5,950 61	\$1,025 98	\$939 82	\$789 12	\$282 25	\$7 50	\$9,805 28		4,121	\$2 40	\$0 021	Totals.

COMPARISON OF PER CAPITA COSTS OF TEACHERS' SALARIES, BOOKS, OTHER EDUCATIONAL SUPPLIES,
AND TOTAL FOR ALL EDUCATIONAL SUPPLIES AND INCIDENTALS FOR THE YEARS
1908-09, 1909-10 AND 1910-11.

Normal School.

	*TEACHERS' SALARIES.			BOOKS.			OTHER EDUCATIONAL SUPPLIES.			*TOTAL FOR EDUCATIONAL SUPPLIES AND INCIDENTALS.		
	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.
	\$151 62	\$146 91	\$134 29	\$0 92	\$2 32	\$5 41	\$3 89	\$8 32	\$6 92	\$4 81	\$10 64	\$12 33
Normal.....												

Latin and High Schools.

	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.
	\$93 36	\$87 52	\$83 37	\$1 59	\$2 70	\$3 29	\$1 04	\$1 14	\$1 14	\$2 63	\$3 84	\$4 43
Public Latin.....	57 96	57 41	56 25	3 59	3 00	2 98	1 73	1 07	1 35	5 32	4 07	4 33
Girls' Latin.....	73 55	76 45	78 18	1 60	2 38	1 49	2 80	3 92	3 60	4 40	6 30	5 09
Brighton High.....	65 54	61 96	59 69	1 83	1 28	1 54	2 10	4 19	2 38	3 93	5 47	3 92
Charlestown High.....	55 86	55 33	55 35	92	2 49	1 38	1 09	2 10	1 89	2 01	4 59	3 27
Dorchester High.....	70 18	67 24	64 62	1 23	2 09	1 51	2 94	3 33	2 80	4 17	5 42	4 31
East Boston High.....	79 91	72 44	69 39	83	2 14	2 13	1 91	1 85	1 41	2 74	3 99	3 54
English High.....	47 00	43 29	44 52	83	1 48	1 55	2 12	2 96	1 44	2 95	4 44	2 99
Girls' High.....	72 95	67 72	65 70	4 06	3 41	1 57	3 94	7 81	3 82	8 00	11 22	5 39
High School of Practical Arts.....	76 61	68 25	68 82	5 77	3 98	1 89	9 78	2 63	2 20	15 55	6 61	4 09
High School of Commerce.....	68 93	65 94	71 05	2 01	2 64	68	2 17	8 03	4 35	4 18	10 67	5 03
Mechanic Arts High.....	61 80	58 28	57 23	1 24	1 71	1 90	1 68	2 58	1 99	2 92	4 29	3 89
Roxbury High.....	58 64	58 99	61 44	95	1 53	89	1 70	2 51	1 89	2 65	4 04	2 78
South Boston High.....	63 01	59 58	60 83	1 45	2 36	1 07	1 90	2 99	2 22	3 35	5 35	3 29
West Roxbury High.....												
Averages.....	\$67 506	\$64 062	\$62 327	\$1 57	\$2 291	\$1 677	\$2 187	\$3 303	\$2 182	\$3 757	\$5 594	\$3 859

* Exclusive of physical education.

Elementary Schools.

	*TEACHERS' SALARIES.			BOOKS.			OTHER EDUCATIONAL SUPPLIES.			*TOTAL FOR EDUCATIONAL SUPPLIES AND INCIDENTALS.		
	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.
Abraham Lincoln.....			\$21 73			\$0 63			\$0 76			\$1 39
Agassiz.....	\$28 57	\$29 65	32 07	\$0 23	\$0 48	27	\$0 92	\$0 88	46	\$1 20	\$1 36	73
Bennett.....	26 64	25 26	25 19	34	82	46	60	64	70	94	1 46	1 16
Bigelow.....	24 81	25 92	26 25	16	64	40	76	84	96	92	1 48	1 36
Blackinton.....	25 32	25 12	28 04	41	91	29	73	92	89	1 14	1 83	1 18
Bowditch.....	24 51	24 44	24 74	17	14	26	46	40	47	63	54	73
Bowdoin.....	23 94	24 08	25 56	31	66	56	43	36	45	74	1 02	1 01
Brimmer.....	24 92	26 09	30 03	15	39	05	55	82	49	70	1 21	54
Bunker Hill.....	28 41	28 35	27 88	09	36	25	76	63	48	85	99	73
Chapman.....	25 56	25 36	26 49	34	56	45	62	54	68	96	1 10	1 13
Charles Sumner.....	27 74	28 26	27 80	35	54	47	57	55	54	92	1 09	1 01
Cheverus.....			19 91			1 01			1 28			2 29
Christopher Gibson.....	25 08	25 94	27 81	09	75	59	52	58	72	61	1 33	1 31
Comins.....	21 32	22 41	23 76	36	40	39	39	43	54	75	83	93
Dearborn.....	22 59	23 19	24 16	24	48	39	44	46	51	68	94	90
Dillaway.....	23 83	25 32	27 09	16	30	18	40	41	48	56	71	66
Dudley.....	23 94	23 97	24 82	35	55	30	53	76	76	88	1 31	1 06

Dwight.....	26 52	25 91	28 14	13	40	55	59	52	62	72	92	1 17
Edward Everett.....	23 12	23 56	25 24	23	62	39	37	70	62	60	1 32	1 01
Eliot.....	22 38	22 76	22 88	26	25	18	43	46	46	69	71	64
Emerson.....	22 75	24 23	25 31	32	23	41	37	43	52	69	66	93
Everett.....	24 29	24 76	26 21	37	57	33	40	39	49	77	96	82
Francis Parkman.....	27 17	24 80	26 73	1 00	70	49	66	1 33	82	1 66	2 03	1 31
Franklin.....	21 71	20 91	21 90	30	40	23	33	40	43	63	80	66
Frederic W. Lincoln.....	25 27	25 72	27 05	35	40	47	56	63	67	91	1 03	1 14
Frothingham.....	24 37	24 72	25 97	28	37	38	39	45	62	67	82	1 00
Gaston.....	23 55	23 69	24 67	26	59	49	26	28	38	52	87	87
George Putnam.....	22 32	23 23	23 43	40	30	55	37	40	56	77	70	1 11
Gilbert Stuart.....	26 22	27 81	26 16	29	63	30	52	59	62	81	1 22	92
Hancock.....	24 34	23 80	24 66	16	34	38	66	60	61	82	94	99
Harvard.....	26 00	26 21	27 24	31	48	30	78	57	64	1 09	1 05	94
Henry L. Pierce.....	24 48	24 80	25 28	47	57	62	65	55	63	1 12	1 12	1 25
Hugh O'Brien.....	23 88	24 71	24 47	54	50	72	52	55	64	1 06	1 05	1 36
Hyde.....	24 76	26 73	17 96	09	24	20	46	48	36	55	72	56
Jefferson.....	26 16	26 86	28 06	26	57	39	71	68	72	97	1 25	1 11
John A. Andrew.....	24 32	23 42	24 55	18	51	18	61	59	58	79	1 10	76
Lawrence.....	25 20	25 16	26 87	35	45	52	50	47	59	85	92	1 11
Lewis.....	25 32	25 63	24 43	40	81	75	74	64	79	1 14	1 45	1 54
Longfellow.....	24 68	24 17	25 86	31	84	48	48	53	54	79	1 37	1 02

* Exclusive of physical education.

Elementary Schools.—Concluded.

	*TEACHERS' SALARIES.			Books.			OTHER EDUCATIONAL SUPPLIES.			TOTAL FOR EDUCATIONAL SUPPLIES AND INCIDENTALS.		
	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.	1908-09.	1909-10.	1910-11.
Lowell.....	\$25 27	\$24 09	\$25 39	\$0 24	\$0 41	\$0 53	\$0 59	\$0 54	\$0 62	\$0 83	\$0 95	\$1 15
Lyman.....	22 41	23 36	24 39	41	67	33	55	67	61	96	1 34	94
Martin.....	25 46	27 66	28 71	66	57	59	70	80	1 04	1 36	1 37	1 63
Mary Hemenway.....	24 59	25 90	26 55	29	54	28	57	54	66	86	1 08	94
Mather.....	23 63	23 64	23 82	20	35	47	53	48	54	73	83	1 01
Minot.....	24 95	25 51	26 61	24	41	24	60	50	66	84	91	90
Norcross.....	23 73	24 15	25 99	18	35	46	47	43	50	65	78	96
Oliver Hazard Perry.....	22 42	23 80	25 65	21	55	37	82	71	80	1 03	1 26	1 17
Oliver Wendell Holmes.....	21 98	22 31	23 42	38	67	68	61	74	66	99	1 41	1 34
Phillips Brooks.....	22 18	22 14	22 59	31	52	62	58	52	63	89	1 04	1 25
Prescott.....	25 23	25 78	25 26	33	25	57	50	44	61	83	69	1 18
Prince.....	28 28	29 31	31 15	45	65	36	82	64	71	1 27	1 29	1 07
Quincy.....	23 54	24 25	26 13	37	33	40	62	54	74	99	87	1 14
Rice.....	28 88	28 13	28 11	51	63	82	81	68	82	1 32	1 31	1 64
Robert G. Shaw.....	29 08	28 52	29 59	82	48	20	98	88	87	1 80	1 36	1 07
Roger Wolcott.....	23 74	24 33	24 79	48	46	46	63	53	66	1 11	99	1 12
Samuel Adams.....	22 31	22 11	22 64	36	49	35	53	48	54	89	97	89

Sherwin.....	26 43	26 57	28 31	26	36	27	68	97	74	94	1 33	1 01
Shurtleff.....	25 42	26 56	27 98	31	30	50	52	52	54	83	82	1 04
Thomas Gardner.....	24 01	25 11	25 91	17	22	24	59	59	63	76	81	87
Thomas N. Hart.....	25 39	26 09	27 40	29	32	51	64	53	64	93	85	1 15
Warren.....	25 19	25 57	25 72	21	54	36	45	40	68	66	94	1 04
Washington.....	20 55	21 68	23 10	30	33	22	49	49	65	79	82	87
Washington Allston.....	27 64	28 75	29 46	27	18	28	1 22	75	1 11	1 49	93	1 39
Wells.....	22 22	22 92	23 77	24	11	33	40	33	38	64	44	71
Wendell Phillips.....	24 44	25 32	25 44	39	26	51	32	45	54	71	71	1 05
William E. Russell.....	23 09	20 21	25 10	11	27	58	61	55	64	72	82	1 22
Winthrop.....	25 28	26 06	30 30	07	24	02	42	41	34	49	65	36
Averages.....	\$24 272	\$24 669	\$25 520	\$0 296	\$0 458	\$0 417	\$0 557	\$0 562	\$0 625	\$0 853	\$1 02	\$1 042

Spectacle Island School.

Spectacle Island.....	\$53 17	\$42 04	\$78 07	\$1 55	\$0 11	\$0 28	\$4 06	\$6 96	\$1 83	\$4 06	\$7 07
-----------------------	---------	---------	---------	--------	-------	--------	--------	--------	--------	--------	--------	--------

Horace Mann School.

Horace Mann.....	\$151 41	\$153 21	\$154 36	\$0 12	\$0 46	\$0 80	\$28 41	\$22 39	\$22 60	\$28 53	\$22 85	\$23 40
------------------	----------	----------	----------	--------	--------	--------	---------	---------	---------	---------	---------	---------

* Exclusive of physical education.

COMPARISON OF PER CAPITA COSTS OF JANITORS' SUPPLIES FOR THE
YEARS 1908-09, 1909-10, 1910-11.

SCHOOLS.	1908-09.	1909-10.	1910-11.
Normal.....	\$0 92	\$0 91	\$0 37
Public Latin.....	\$0 09	\$0 06	\$0 06
Girls' Latin.....	14	19	10
Brighton High.....	30	32	29
Charlestown High.....	33	26	11
Dorchester High.....	13	12	22
East Boston High.....	18	26	20
English High.....	18	19	11
Girls' High.....	13	09	08
High School Practical Arts.....	16	31	09
High School of Commerce.....	46	26	14
Mechanic Arts High.....	19	48	22
Roxbury High.....	16	13	08
South Boston High.....	32	16	22
West Roxbury High.....	22	21	15
Averages.....	\$0 180	\$0 203	\$0 142
Abraham Lincoln.....			\$0 01
Agassiz.....	\$0 09	\$0 07	07
Bennett.....	12	18	15
Bigelow.....	12	09	12
Blackinton.....	11	19	16
Bowditch.....	09	06	07
Bowdoin.....	17	09	10
Brimmer.....	10	10	11
Bunker Hill.....	07	12	11
Chapman.....	07	09	09
Charles Sumner.....	08	10	12
Cheverus.....			16
Christopher Gibson.....	08	10	07
Comins.....	07	10	07
Dearborn.....	07	08	09
Dillaway.....	08	11	11

COMPARISON OF PER CAPITA COSTS OF JANITORS' SUPPLIES FOR THE
YEARS 1908-09, 1909-10, 1910-11.—*Continued.*

SCHOOLS.	1908-09.	1909-10.	1910-11.
Dudley.....	08	18	14
Dwight.....	08	11	08
Edward Everett.....	07	16	12
Eliot.....	10	09	09
Emerson.....	08	07	06
Everett.....	10	06	06
Francis Parkman.....	06	16	13
Franklin.....	09	10	06
Frederic W. Lincoln.....	06	05	08
Frothingham.....	07	06	08
Gaston.....	09	07	10
George Putnam.....	08	12	10
Gilbert Stuart.....	08	09	08
Hancock.....	07	10	13
Harvard.....	09	10	12
Henry L. Pierce.....	09	07	08
Hugh O'Brien.....	11	09	07
Hyde.....	06	09	12
Jefferson.....	13	11	14
John A. Andrew.....	05	07	07
Lawrence.....	14	14	13
Lewis.....	10	13	14
Longfellow.....	08	10	12
Lowell.....	07	10	07
Lyman.....	10	10	09
Martin.....	13	14	14
Mary Hemenway.....	09	12	09
Mather.....	08	12	09
Minot.....	08	08	08
Norcross.....	12	12	10
Oliver Hazard Perry.....	07	06	05
Oliver Wendell Holmes.....	07	07	06
Phillips Brooks.....	10	07	09
Prescott.....	09	10	15

COMPARISON OF PER CAPITA COSTS OF JANITORS' SUPPLIES FOR THE
YEARS 1908-09, 1909-10, 1910-11.—*Concluded.*

SCHOOLS.	1908-09.	1909-10.	1910-11.
Prince.....	08	07	07
Quincy.....	20	13	13
Rice.....	11	08	08
Robert G. Shaw.....	11	10	15
Roger Wolcott.....	15	11	13
Samuel Adams.....	08	09	04
Sherwin.....	09	09	06
Shurtleff.....	09	11	13
Thomas Gardner.....	12	12	11
Thomas N. Hart.....	07	08	07
Warren.....	10	09	09
Washington.....	07	09	09
Washington Allston.....	10	16	11
Wells.....	08	09	10
Wendell Phillips.....	07	06	16
William E. Russell.....	09	08	10
Winthrop.....	09	11	13
Averages.....	\$0 088	\$0 099	\$0 097
Horace Mann.....	\$0 23	\$0 31	\$0 25

